



W.P.No.7778 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.10.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.7778 of 2022

and

W.M.P.Nos.7800 & 7802 of 2022

K 2058 Saravanampatti Primary
Agricultural Cooperative Credit Society Ltd,
Rep. by its Secretary,
P.Dhanalakshmi, F/47
No.102, Pillaiyar Kovil Street,
Kalapatti Post,
Coimbatore – 641 048.

... Petitioner

Vs.

The Additional / Joint / Deputy /
Assistant Commissioner of Income Tax /
Income Tax Officer, Income Tax Department,
National e-Assessment Centre,
Delhi.

... Respondent



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Writ Petitions filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the entire records relating to the impugned order passed by the respondent in its order No. ITBA/AST/S/143(3)/2021-22/1032379767(1), dated 30.03.2021 and quash the same.

For Petitioner : Mr.C.Prakasam

For Respondent : Dr.B.Ramaswamy
Senior Standing Counsel

ORDER

In this Writ Petition, the petitioner has challenged the impugned Order dated 30.03.2021 passed under Section 143(3) read with Section 260 of the Income Tax Act, 1961, for the assessment year 2017-2018.

2. It appears that the petitioner failed to file the return of income on time, and thereby, the petitioner has been disentitled for deductions under Section 80P of the Income Tax Act, 1961.



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3. When a specific query was raised as to whether any application has been filed under Section 119(2)(b) of the Income Tax Act, 1961 for the condonation of delay in filing the return, the learned counsel for the petitioner submitted that no such application has been filed.

4. Since the impugned order is an appealable order, there is no scope for interfering with the same, and therefore, this writ petition is liable to be dismissed.

5. However, a liberty is given to the petitioner to file a statutory appeal within a period of 30 days from the date of receipt of a copy of this order.

6. The petitioner is also given liberty to file an appropriate application for condonation of delay in filing the return.

7. With the above liberties, this Writ Petition is dismissed.



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Consequently, connected miscellaneous petitions are closed. No costs.

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Neutral Citation : Yes / No

To

The Additional / Joint / Deputy /
Assistant Commissioner of Income Tax /
Income Tax Officer, Income Tax Department,
National e-Assessment Centre,
Delhi.

C.SARAVANAN, J.

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