IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.10785 and 10790 of 2025

Doss Welfare Trust,
Represented by its Managing Trustee,
Mr.V.Sujai Kumar, S/o.Mr.Vijayakumar S,
Aged 47 years,
No.60, M.K.Moopanar Road,
M.Chavady, Thanjavur – 613 001. ... Petitioner in both W.Ps.

Vs.

1. The Commissioner of Income Tax (Exemptions)
   Aayakar Bhawan – Annexe Building,
   No.121, Mahatma Gandhi Road,
   Nungambakkam, Chennai – 600 034.

2. The Central Processing Circle,
   1st Floor, Prestige Alpha No.48/1 & 48/2,
   Beratenaagrahara Begur, Hosur Rd,
   Uttarahalli Hobli, Bengaluru – 560 100.

3. The Joint Commissioner of Income Tax(Exemptions), Coimbatore,
   No.1510, Mayflower Midcity Building,
   Trichy Road, Coimbatore – 641 018.

4. The Assistant Commissioner of Income tax (Exemptions), Coimbatore,
   No.1510, Mayflower Midcity Building,
   Trichy Road, Coimbatore – 641 018. ... Respondents in both W.Ps.

COMMON PRAYER: Writ Petitions filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records in DIN & Order Nos : ITBA/COM/F/17/2024-25/1072094076(1) and ITBA/COM/F/17/2024-2025/1072094043(1) dated 11.01.2025 order under Section 119(2) (b) of the IT Act, 1961 on the file of the 1st respondent for the Assessment years 2020-21 and 2021-22 and quash the same.

For Petitioner [in both W.Ps.]	:	Mr.I.Dinesh
For Respondents [in both W.Ps.]	:	Mr.V.J.Arulraj, Senior Standing Counsel

COMMON ORDER

By this common order, both these writ petitions are disposed of.

2. In these writ petitions, the petitioner is challenging the respective impugned order both dated 11.01.2025 passed by the 1st respondent/ The Commissioner of Income Tax (Exemptions), in response to the applications filed by the petitioner under Section 119(2)(b) of the Income Tax Act, 1961 [hereinafter referred to as 'the Act'] for condoning the delay in filing Form -10B as is required under Section 12A(1)(b) of the Act for the Assessment years 2020-2021 and 2021-2022 respectively.

3. Insofar as the Assessment Year 2020-2021 is concerned, there is a delay of 330 days in filing Form – 10B on 11.12.2021, whereas for the Assessment Year 2021-2022 there is a delay of 44 days in filing Form – 10B on 31.03.2022 by the petitioner.

4. The reasons forthcoming for such a delay is the death of the Accountant during the first wave of Covid -19 and thereafter death of one of the trustee members viz., Abdul Majith.

5. It is submitted by the learned counsel for the petitioner in intimations issued by the 2nd respondent under Section 143(1) of the Act dated 24.12.2021 and 23.08.2022 respectively, the entire income of the Trust from the fees of students has been taxed, although the petitioner is registered under Section 12AA of the Act.

6. The learned counsel for the respondents on the other hand would submit that the impugned orders have recorded that the petitioner is a chronic defaulter. It is further submitted in Paragraph No.4.1 of the respective impugned orders, the defaults committed by the petitioner during the assessment years 2015-2016 to 2023-2024 barring 2022-2023 has been captured.

7. It is further submitted by the learned counsel for the respondents that the petitioner had also furnished the details called for and thereafter, the impugned orders have been passed strictly in accordance with CBDT Circular dated 03.01.2020.

8. I have considered the argument advanced by the learned counsel for the petitioner and the learned counsel for the respondents.

9. The approach of the respondents while passing the respective impugned orders are strictly in accordance with CBDT **Circular No.2/2020** dated **03.01.2020.** However, there are certain exceptions available to an assessee under the law. The petitioner having filed Form 10B on 11.12.2021 with a delay of 336 days for the Assessment Year 2020-2021 and 44 days delay on 31.03.2022 for the Assessment year 2021-2022, the respondents, at best, can impose cost on the petitioner, so that such delay is not taken for granted by the assessees in future.

10. Considering the petitioner is a Trust and to ensure that the petitioner does not violate the mandatory requirements under Section 12A(1)(b) of the Income Tax Act, 1961, a token cost of Rs.50,000/- for each

Assessment year is imposed on the petitioner to be paid to a Tanker Foundation, A Block, 3rd Floor, Flat A1 Parsn Paradise Apartment, 109/46, GN Chetty Road, T.Nagar, Chennai – 600 017 within a period of 30 days from the date of receipt of a copy of this order.

11. In case, the petitioner complies with the same and files proof of such compliance with the Assessing Officer and the Assessing Officer shall issue fresh intimation under Section 143(1) of the Act or in the alternative pass an Assessment order as expeditiously as possible after complying with due process of law.

These writ petitions stand disposed of with the above observation. No costs.

15.12.2025

Neutral Citation : Yes / No

mp

C.SARAVANAN, J.

mp

To

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