IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 10.06.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.16832 of 2025
& W.M.P.No.19078 of 2025

The Sathy And Gobi Taluk Co Op Emps
CO OPERATIVE THRIFT CREDIT
SOCIETY LIMITED No PG 51, P V Lodge
Back Side, Near Bus stand, Sathyamangalam,
Sgp Towers, Erode.

... Petitioner

Vs.

The Chief Commissioner Of Income Tax
Coimbatore No. 63 Race Course Road,
Coimbatore 641 018

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records of the Impugned order dated 25.11.2024 vide DIN Order No ITBA/COM/F/17/2024-25/1070607886(1) passed by the Respondent under Section 119(2)(b) of the Income Tax Act, 1961 and quash the same as arbitrary, against the principles of natural justice and total inconformity with the provisions of the Income Tax Act, 1961 and consequently direct the respondent to condone the delay in filing of

Retuns under Section 139(1) for the Assessment Year 2023-2024

For Petitioner : Mr.Vasanthanayagan K

For Respondent : Dr.B.Ramaswamy, Sr.St.counsel

ORDER

This writ petition has been filed challenging the impugned order dated 25.11.2024 passed by the respondent.

2. The learned counsel for the petitioner would submit that in this case, the last day for filing the ITR for the assessment year 2023-24 was on or before 31.10.2023. However, the audit report was made ready on 15.11.2023 and thereafter, the ITR was filed on 14.12.2023. Since the audit report was not received by the petitioner before the last date, there was a delay of 44 days in filing the ITR and hence, an application under Section 119(2) of the IT Act was filed by the petitioner for condonnation of aforesaid delay. However, without considering the genuine hardship faced by the petitioner, the said application was rejected by the respondent vide impugned order dated 25.11.2024. Hence, this writ petition has been filed.

3. In reply, the learned Senior Standing counsel appearing for the

respondent would submit that in this case, though the audit report was made ready on 15.11.2023, the petitioner has filed their ITR only on 14.12.2023, i.e., after a period of 1 month from the date on which the audit report was made ready. When such being the case, the reason assigned by the petitioner for delay of 44 days cannot be considered as a genuine hardship and hence, he would contend that the condone delay application as rightly rejected by the respondent and the same requires no interference. Therefore, he prayed for dismissal of this petition.

4. Heard the learned counsel for the petitioner and the learned Senior Standing counsel appearing for the respondent and also perused the materials available on record.

5. In the case on hand, admittedly, the last date for filing the ITR for the assessment year 2023-24 is on or before 31.10.2023. However, since the audit report was made ready only on 15.11.2023, the petitioner was unable to file their ITR within the period of limitation. Thereafter, the ITR was filed by the petitioner only on 14.12.2023, i.e., with a delay of 44 days.

6. It was contended by the learned Senior Standing counsel that the petitioner was supposed to file the ITR immediately subsequent to the receipt of audit report, however, in this case, though the audit report was made ready only on 15.11.2023, the petitioner has filed the ITR only on 14.12.2023, i.e., after a period of one month from the date of receipt of audit report and hence, the respondent has refused to condone the delay.

7. Normally, when an audit report was made ready, the same will be placed before the Board Meeting and the Annual General Meeting, for approval, prior to the filing of ITR. When such being the case, it is clear that the delay of 44 days in filing the ITR appears to be genuine. However, without considering all these aspects, the respondent has rejected the condone delay application vide the impugned order dated 25.11.2024.

8. In view of the above, being satisfied with the reason assigned by the petitioner, this Court is inclined to condone the delay in filing the ITR by setting aside the impugned order on terms. Accordingly, the delay of 44 days in filing the ITR is condonned and the impugned order dated

25.11.2024 is set aside on condition that the petitioner shall pay a sum of Rs.10,000/- (Rupees Ten Thousand Only) to The Principal Government Naturopathy Medical College and Hospital, Account No.7883022723, IFSC Code: IDIB000M157, within a period of four weeks from the date of receipt of a copy of this order.

9. With the above direction, this writ petition is disposed of. No cost. Consequently, the connected miscellaneous petitions are also closed.

10.06.2025

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
nsa

KRISHNAN RAMASAMY.J.,

nsa

To

The Chief Commissioner Of Income Tax
Coimbatore No. 63 Race Course Road,
Coimbatore 641 018

W.P.No.16832 of 2025
and W.M.P.No.19078 of 2025

10.06.2025
(1/2)