IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 10.06.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.18602 of 2025
& W.M.P.No.20856 of 2025

S S62 Salem Dt Adi Dravidar T And B C
WDGS Cooperative And Society Limited
Represented By Its Secretary Mr.P.Jaysankar,
No.31,Sannathi Street Fort,
Salem-636001, Tamil Nadu, India

... 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 in the file of the Respondent and quash the impugned order passed by the Respondent under section 119(2)(b) of the Income Tax Act, 1961 (hereinafter referred to as Act) in DIN and Order No. ITBA/COM/F/17/2024-25/1070267108(1) dated 12.11.2024 in PAN-

AAQAS6593M for the Assessment Year (AY) 2018-19 and direct the Respondent to condone the delay in filing return of income u/s 139(1) of the Income Tax Act, 1961 (Act).

For Petitioner	:	Mr.N.V.Krishnan
For Respondent	:	Dr.B.Ramaswamy, Sr.St.counsel

ORDER

This writ petition has been filed challenging the impugned order dated 12.11.2024 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 2018-19 was on or before 31.10.2018. Though the audit report was made ready as early as on 30.07.2018, the ITR was filed only on 26.05.2023, i.e., there was a delay of 5 years. 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 12.11.2024. 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 30.07.2018, i.e., much prior to the last date for filing the ITR, the petitioner has filed their ITR only on 26.05.2023, i.e., after a period of 5 years from the date on which the audit report was made ready.

4. Further, he would contend that no proper reason was assigned by the petitioner for the exorbitant delay of 5 years in filing the ITR. Hence, the condone delay application was rightly rejected by the respondent and the same requires no interference. Therefore, he prayed for dismissal of this petition.

5. 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.

6. In the case on hand, admittedly, the last date for filing the ITR for the assessment year 2018-19 is on or before 31.10.2018. Though the audit report was made ready as early as on 30.07.2018, the petitioner has failed to file their ITR within the last date. Thereafter, the ITR was filed by the petitioner with an exorbitant delay on 26.05.2023, i.e., after a period of 5 years.

7. Normally, when an audit report was made ready, the same will be placed before the Board Meeting and the Annual General Meeting prior to the filing of ITR. Hence, if there was a delay of 30 or 60 days from the date of receipt of audit report, the same would have been considered by the respondent. However, in this case, there was an exorbitant delay of 5 years in filing the ITR.

8. As contended by the learned Senior Standing counsel, no proper reason was assigned by the petitioner for such an exorbitant delay of 5

years. Under these circumstances, the condone delay application was rigthly rejected by the respondent vide impugned order dated 12.11.2024. When such being the case, this Court does not find any merits in this petition and hence, this Court is not inclined to interfere with the impugned order passed by the respondent.

9. Accordingly, this writ petition is dismissed. 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

To

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

KRISHNAN RAMASAMY.J.,

nsa

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and W.M.P.No.20856 of 2025

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