IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 07.08.2025
Coram
The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.24771 of 2025
and
W.M.P.Nos.27912 & 27915 of 2025

VENNANKUDI MUNIAPAN KOIL
NEAR SAGO SERVE OFFICE
JAGIR AMMAPALAY PO
SALEM 636 005 TAMILNADU
PAN AAAAV9249B. ...Petitioner

Vs.

1 The COMMISSIONER OF INCOME TAX
(EXEMPTIONS) AYAKAR BHAWAN 121 M G ROAD
NUNGAMBAKKAM CHENNAI 600 034 TAMILNADU

2 INCOME TAX OFFICER
EXEMPTIONS WARD NO.3 GANDHI ROAD
SALEM 636 007 TAMILNADU. ...Respondents

Prayer

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for records of the 1st respondent in impugned order U/Sec.119(2) (b) of the Income Tax Act 1961 in ITBA/COM/F/17/2024-25/1071039459(1) dated 10.12.2024 in PAN AAAAV9249B and to quash the same and to direct the

1st respondent to condone the delay in filing the return and Form 10B (Audit Report) for the Assessment year 2017-18.

For Petitioner	:	M/s.R.Sumedha
For Respondents	:	Mr.V.K.Arul Raj Senior Standing Counsel and Ms.Anu Ganesan Junior Standing Counsel

Order

The challenge in this Writ Petition is to the order passed by the 1st respondent dated 10.12.2024 and to quash the same and to direct the 1st respondent to condone the delay in filing the Return and Form 10B (Audit Report) for the Assessment year 2017-18.

2. M/s.R.Sumedha, learned counsel appearing for the petitioner would submit that the petitioner has made two applications, i) one Application dated 10.12.2019 seeking for condonation of delay in filing form 10 B, and ii) another Application dated 11.12.2019 seeking permission to accumulate surplus; that the Application for condonation of delay was considered by the first respondent and the delay was condoned vide order dated 26.03.2021, whereas, in relation to the same issue and identical facts and grounds, the other Application dated 11.12.2019 was rejected vide the order dated 10.12.2024; that the first respondent has passed two different orders in relation to the same issue, which shows total non-application of mind on the part of the first respondent. Therefore, the learned counsel prays for allowing the Writ Petition.

3. Mr.V.K.Arul Raj, learned Senior Standing Counsel on instructions from the respondent-Income Tax Department fairly admitted that there was error apparent on the face of record; that the respondent while rightly allowing the Application for Condonation of Delay, which is in respect of petitioner-Temple PAN, insofar as other Application for Permission to accumulate surplus is concerned, the first respondent has mistakenly taken into account the PAN of some other Temple and passed the impugned order, and therefore, submitted that in the event, this Court is inclined to set aside the impugned order and any orders is passed in relation thereto, the same would be complied with.

4. Heard the learned counsel for the petitioner and the learned Senior Standing Counsel assisted by learned Junior Standing Counsel for the respondents and perused the materials available on record.

5. The petitioner is a Temple, called "Vennankudi Muniappan Koil", which is 200 years old situated at Salem District. As per the direction issued by the Income Tax Department, the petitioner filed an Application dated 24.08.2018 before the first respondent for grant of registration under Section 12 A of the Act and accordingly, the petitioner-Temple got registered as Public Religious Trust under Section 12AA of the Act. After obtaining the registration, the petitioner filed two applications on 10.12.2019 and 11.12.2019, one seeking for condonation of delay in filing ITR along with Form 10-B for the AY 2017-18 and another seeking permission for accumulation of surplus by stating the reasons that due to the delay in completion of the audit by the State Government Audit Department, the petitioner was not in a position to file Form 10 B.

5.1 It appears that the first respondent has passed an order dated 26.03.2021 condoning the delay in filing Form 10B, whereas, in respect of other Application involving similar set of facts and issue, he has mistakenly looked into the credentials of other Temple PAN and erroneously passed the order dated 10.12.2024 rejecting the Application dated 11.12.2019. Hence, challenging the said rejection order dated 10.12.2024, the present Writ Petition is filed.

5.2 In fact, this Court, on a cursory glance of both the Subject and in the Preamble portion of the impugned order found that the first respondent has taken into account the PAN of some other Temple, called as "Arulmigu Vettudaiyar Kaliamman,Thirukoil' and passed the order, which is in no way related to the petitioner-Temple PAN. Therefore, this Court is of the view that the impugned is unsustainable and has to be set aside.

6. Accordingly, this Court is inclined to pass/isue the following the order/directions:-

i) The impugned order passed by the first respondent dated 10.12.2024 is set aside and the matter is remitted back to the first respondent for re-consideration.

ii) The first respondent is directed to provide an opportunity of hearing to the petitioner and thereafter, shall decide the matter in accordance with law.

7. In the result, the Writ Petition is allowed, on the aforesaid terms. No costs. Consequently, connected miscellaneous petitions are closed.

07.08.2025

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Index : yes/no
Neutral Citation : yes/no

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