IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 10.07.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.34765 of 2024
& W.M.P.Nos.37699 & 37700 of 2024

The Little Kingdom Educational Trust
541, Raja Bangalow, Periyakulam Road,
Theni, Tamil Nadu-625 531

... Petitioner

Vs.

Commissioenr of Income tax (Exemption)
Chennai, Aayakar Bhawan, building
no.121, Mahatma Gandhi Road,
Nungambakkam, Chennai,
Tamil Nadu-600 034.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, call for the records and quash the impugned order passed by the respondent under section 264 of the income tax Act(Act) in DIN and Letter No ITBA/COM/F/17/2023-24/1063479739(1) for Assessment year (AY) 2016-17 Dated 27.03.2024 in PAN AABTT2072 in respect of the Little Kingdom Educational and Quash the Same

For Petitioner : Mr.S.Dinu Prasanth
For Mr.Arjun Suresh

For Respondent : Mr.V.J.Arul Raj, Sr.St.counsel
Ms.Anu Ganesan, Jr.St.counsel

ORDER

This writ petition has been filed challenging the impugned order dated 27.03.2024 passed by the respondent.

2. The learned counsel for the petitioner would submit that in this case, initially, the assessment order was passed by the respondent on 27.09.2018. Aggrieved over the said order, a rectification application was filed by the petitioner on 17.06.2019, and the same was disposed of vide order dated 10.09.2019. Thereafter, against the rectification order, a revision application under Section 264 of IT Act, was filed by the petitioner on 27.05.2022, however, the same was dismissed vide order dated 27.03.2024. Hence, this petition has been filed.

3. On the other hand, the learned Senior Standing counsel appearing for the respondent would submit that in this case, the rectification order was passed by the respondent on 10.09.2019, against which, an application, under Section 264 of the IT Act, was filed by the petitioner on 27.05.2022. Further, he would submit that in terms of Section 264(3) of the IT Act, the petitioner is supposed to have filed the application within a period of one year from the date of passing of order, i.e., the petitioner is supposed to have filed the aforesaid application on or before 09.09.2020. Hence, he would contend that the application was filed beyond the period of limitation and thus, it was rightly rejected by the respondent. Therefore, he prays for dismissal of this petition.

4. In reply, the learned counsel for the petitioner would submit that in this case, the physical copy of the rectification order was not served to the petitioner and hence, though the rectification order was passed as early as on 10.09.2019, the petitioner came to know about the said order only on 27.05.2022.

5. Further, he would submit that due to COVID pandemic, the

Hon'ble Apex Court had excluded the period of limitation from 15.03.2020 till 28.02.2022 vide the order passed in Suo Moto (C) No.3 of 2020 and hence, he would contend that the application has been filed well within the time limit as extended by the Hon'ble Apex Court. Hence, he requests this Court to set aside the impugned order passed by the respondent.

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

7. In the case on hand, initially, an assessment order was passed by the respondent on 27.09.2018, against which, a rectification application was filed by the petitioner on 17.06.2019. Thereafter, the rectification order was passed by the respondent on 10.09.2019. Against the said rectification order, the revision application, under Section 264 of IT Act, was filed by the petitioner on 27.05.2022, however, the same was rejected by the respondent vide impugned order dated 27.03.2024 on the aspect of limitation.

8. It was contended by the respondent that in terms of Section 264(3) of IT Act, the revision application has to be filed within a period of one year from the date of original order and hence, the petitioner is supposed to have filed the said revision application on or before 09.09.2020.

9. According to the petitioner, the physical copy of rectification order was not served to them, due to which, the said order remained unnoticed by the petitioner and they came to know about the said order only on 27.05.2022. Further, in the year 2020, due to COVID pandemic situation, the Hon'ble Apex Court had excluded the period of limitation from 15.03.2020 till 28.02.2022 vide the order passed in Suo Moto (C) No.3 of 2020. In such case, there is no doubt that the application filed by the petitioner was well within the time limit extended by the Hon'ble Apex Court.

10. For all the reasons stated above, this Court is inclined to set aside the impugned order and remit the matter back to the respondent.

Accordingly, this Court passes the following order:

(i) The impugned order dated 27.03.2024 passed by the respondent is hereby set aside and the matter is remanded back to the respondent for fresh consideration.

(ii) The respondent is directed to take the revision application, filed by the petitioner on 27.05.2022, on record and decide the same on its own merits and in accordance with law after providing sufficient opportunities to the petitioner.

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

10.07.2025

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

To

Commissioner of Income tax (Exemption)
Chennai, Aayakar Bhawan, building
no.121, Mahatma Gandhi Road,
Nungambakkam, Chennai,
Tamil Nadu-600 034.

KRISHNAN RAMASAMY.J.,

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