



W.P. No. 37614 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 37614 of 2025

M/s. Koco and Koir Exports Private Limited,
Represented by its Authorized Signatory,
Anshul Agarwal

... Petitioner

Vs.

1.The Central Board of Direct Taxes (CBDT),
Represented by its Chairman,
Ministry of Finance, Department of Revenue,
Room No. 150, North Block, New Delhi – 110 001.

2.The Assistant Commissioner of Income Tax, Central CIR-1,
Coimbatore, Room No. ...,
Main Building, 63, Race Course Road,
Coimbatore, Tamil Nadu – 641 018.

... Respondents

Writ Petition is filed under Article 226 of the Constitution of India, for
issuance of a Writ of Mandamus, to direct the 1st respondent to forthwith
consider and dispose of the petitioner's condonation applications dated
17.10.2023 filed under Section 119(2)(b) of the Income Tax Act, 1961 for AY



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2022-23, relating to Form 10CCB and Form 29B, within a fixed time-frame.

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For Petitioner : Mr. Kul Anand and Akshat
for M/S. Pass Associates

For Respondents : Mr. A.P. Srinivas, Senior Standing Counsel
and Mr. A.N.R. Jayapraphap, Standing Counsel



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ORDER

The Petitioner is before this Court seeking a writ of mandamus to direct the 1st Respondent to dispose of the Petitioner's application dated 17.10.2023 filed under Section 119(2)(b) of the Income Tax Act.

2. To facilitate the Petitioner to avail the benefit of Section 80-IAC of the Income Tax Act, 1961, the aforesaid representation / application was submitted on 17.10.2023. The Petitioner also submitted a reminder on 18.04.2024, to which no response has been received from the office of the 1st Respondent. Hence, the Petitioner has approached this Court with the present writ petition seeking a mandamus on 11.09.2025.

3. The Petitioner's application dated 17.03.2023 filed under Section 119(2)(b) of the Income Tax Act, 1961 requires due consideration by the 1st Respondent. Therefore, the office of the 1st Respondent is directed to dispose of the aforesaid application dated 17.10.2023 as expeditiously as possible, preferably within a period of four weeks from the date of receipt of a copy of



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this order.

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4. Needless to state, in case the Petitioner's application is proposed to be rejected, the Petitioner shall be heard in person.

5. The Writ Petition is disposed of with the above observations. There shall be no order as to costs.

27.10.2025

Index : Yes / No

Neutral Citation : Yes / No

AT

To

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C.SARAVANAN, J.

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