**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

DATED : 08.12.2025

CORAM :

**THE HONOURABLE MR.JUSTICE C.SARAVANAN**

W.P.No.37681 of 2025
and
W.M.P.Nos.42172 and 42176 of 2025

Chola Velalar Samugam Trust,
Represented by its President
Mr.Shanmugam,
52, Bazanai Madam Kandasamy Street,
Kitchipalayam, Salem-636 015. ... Petitioner

Vs.

1.Principal Commissioner of Income Tax,
Central-2,
M.G.Road, Nungambakkam,
Chennai-600 034.

2.Commissioner of Income Tax (Exemptions),
M.G.Road, Nungambakkam,
Chennai-600 034.

3.Centralised Processing Center,
1st Floor, Prestige Alpha No.48/148/2,
Beratenaagrahara Begur, Hosur Road,
Uttarahalli Hobli, Bengaluru,
Karnataka-560 100. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for (a) issuance of a Writ of Certiorarified Mandamus calling for the records of the 1st respondent contained in its order passed under Section, 119(2)(b) of the Income Tax Act, 1961, bearing DIN & Order No.ITBA/COM/F/17/2025-26/108362990(1), dated 10.07.2025 and quash the same as arbitrary, unjust, and illegal and consequently direct the 1st respondent to condone the delay in filing Form 10B for the Assessment Year (AY) 2021-22 in respect of PAN:AABTC91921;

(b) Issuance of a Writ of Certiorari calling for records of the 3rd respondent contained in the intimation under Section 143(1) of the Income Tax Act, 1961, bearing DIN:CPC/2122/A7/287631053, dated 23.08.2022, for AY 2021-22, PAN:AABTC91921, and quash the same as arbitrary, unjust and illegal.

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| For Petitioner | : | Ms.R.Mahamandra Rajalakshmi |
| For Respondent | : | Mr.A.P.Srinivas<br>Senior Standing Counsel |

**ORDER**

In this Writ Petition, the Petitioner has challenged the intimation Order dated 23.08.2022 passed by the 3rd respondent under Section 143(1) of Income Tax, Act, 1961, whereby, the petitioner's Return of Income dated 12.03.2022 was processed. The Order dated 10.07.2025 passed by the 1st respondent under Section 119(2)(b) of the Income Tax Act, 1961 is also under challenge in this writ petition.

2. The dispute pertains to the filing of Return of Income. The Petitioner did not file the Return of Income for the Assessment year 2021-22

under Section 139(1) of the Act, in time. However, on account of the outbreak of Covid-19 pandemic, the time period for filing of Return of Income was extended till 15.03.2022.

3. The petitioner had filed the Return of Income before the extended time period on 12.03.2022. Thus, there is no dispute on account of filing of Return of Income before 15.03.2022 by the petitioner for the said Assessment year.

4. The Return of Income should have preceded by Form 10B in terms of Rule 44 (as per Section 12A(b) r/w.Section 44 AB) of the Income Tax Act, 1961. Since Return of Income and Form 10B has been filed on the same day, the petitioner approached the 1st respondent vide application dated 16.06.2020 for condoning the delay of 25 days in filing the aforesaid Form 10B. The 1st respondent vide impugned order dated 10.07.2025 rejected the application filed by the petitioner to condone the delay of 25 days in filing Form 10B.

5. The reasons given in the impugned Order dated 10.07.2025 by the 1st Respondent for rejecting the application are as under:

*"Upon careful examination of the petition and the submission made by the assessee, it is evident that the petitioner has not provided any concrete evidence to substantiate its claim regarding delay attributable to its accountant's actions. Further as reported by the AO, the petitioner never availed even the extended timelines for filing of returns/audit report to its benefit. The lack of documentary evidence to corroborate the petitioner's statements creates a situation where the grounds for delay are unclear and insufficient to warrant condonation under Section 119(2)(b) of the IT Act."*

6. This Court has taken a categorical view that minor delay should not come in the 'legitimate claim for any deduction' if the assessee is otherwise entitled to exemption/deduction. In this case, admittedly there is a marginal delay of 25 days in filing Form 10B as it required under Section 12A(b) r/w.Section 44AB of the Income Tax Act, 1961.

7. Considering the same, impugned Order dated 10.07.2025 and the impugned intimation Order dated 23.08.2022 issued by the 3rd respondent under Section 143(1) of the Income Tax Act, 1961 is also quashed and the case is remitted back to the 3rd respondent to redo the said exercise and issue a fresh intimation notice to the petitioner under Section 143(1) of the Income Tax Act, 1961.

8. This Writ Petition stands disposed of with the above observations. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

**08.12.2025**

ssn

To:

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**C.SARAVANAN, J.,**

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