IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.38486 of 2025
and
W.M.P.No.43011 of 2025

The Tiruppur Co-operative Housing Society Limited,
No.K.1917,
Represented by its Secretary
C.Muthurathinam. ... Petitioner

Vs.

The Director General of Income Tax,
Investigation, Chennai,
Investigation Building, No.46 (Old No.108),
Mahatma Gandhi Road,
Chennai – 600 034. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records on the file of the Respondent in respect of the Impugned Order passed under Section 119(2)(b) of the Income Tax Act, 1961 in DIN and Order No.ITBA/COM/F/17/2025-26/1077231187(1) dated 19.06.2025 for AY 2021-22 in PAN AADAT6467E and quash the same as illegal, contrary to the provisions of the Income Tax Act, 1961 and in violation of principles of natural justice and fair play and consequentially direct the Respondent to condone the delay and permit the Petitioner to file return of income under Section 139(1) of the Income Tax Act, 1961.

For Petitioner	:	Mr.N.V.Krishnan
For Respondent	:	Mr.A.N.R.Jayaprathap Standing Counsel

ORDER

The Petitioner has challenged the impugned order passed by the Respondent on 19.06.2025 under Section 119(2)(b) of the Income Tax Act, 1961. By the impugned order, the Respondent has rejected the the application filed on 02.04.2022 for condoning the delay in filing the return.

2. The Petitioner appears to be a Cooperative Housing Society who had failed to file the return of income for the Assessment Year 2021 – 2022 and therefore the Petitioner has been filed for condoning the delay in filing the aforesaid return of income to avail the benefit of Section 80P as substituted by Section 80AC of the Act with effect from 01.04.2018.

3. This Court has taken a categorical stand that if an assessee is otherwise entitled any of the benefit under the Income Tax Act, the benefit

cannot be denied, merely because, there is a delay in filing the return or there is a procedural irregularity, the Court has repeatedly taken a view that technical and lenient breech of the provisions, the benefit of exemption should not be denied, merely because the timelines have been prescribed.

4. Under these circumstances, the impugned order is liable to be quashed and consequently the Writ Petition is allowed by condoning the delay in filing the return of income.

5. The Assessing Officer / Centralized Processing Centre (CPC) is directed to pass an appropriate order in the light of this order, as expeditiously as possible.

6. This Writ Petition stands allowed with the above observations. No costs. Consequently, connected Writ Miscellaneous Petition is closed.

27.10.2025

Neutral Citation : Yes / No

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To:

The Director General of Income Tax,
Investigation, Chennai,
Investigation Building, No.46 (Old No.108),
Mahatma Gandhi Road,
Chennai – 600 034.

C.SARAVANAN, J.
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