BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **23.01.2025**

CORAM:

THE HONOURABLE **MR.JUSTICE G.K.ILANTHIRAIYAN**

W.P.(MD)Nos.1811 of 2025
and W.M.P.(MD)Nos.1301 & 1303 of 2025

A 2974 Sirugudi Primary Agricultural
Co-operative Credit Society,
Rep. By its Secretary,
P.Ayyakannu. ... Petitioner

/Vs./

The Chief Commissioner of Income Tax,
Office of the Chief Commissioner of
Income Tax,
Income Tax Department,
Government of India,
Madurai. ... Respondent

PRAYER**:** Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records on the file of the respondent and quash the impugned order passed by the respondent under section 119(2)(b) of the Income Tax Act, 1961 in DIN and Order Nos. ITBA/COM/F/17/2024-25/1068713164(1) dated 16.09.2024 for the assessment years 2022-23, and direct the respondent to condone the delay in filing return of income under section 139(1) of the Income Tax Act, 1961.

For Petitioner : Mr.T.Bashyam

For Respondent : Mr.N.Dilipkumar
Standing Counsel

ORDER

This writ petition has been filed challenging the order passed by the respondent dated 16.09.2024 thereby dismissed the petition for condoning the delay to file income tax returns under Section 119(2)(b) of the Income Tax Act, 1961.

2. Heard the learned counsel on either side and perused the materials placed before this Court.

3. The petitioner is the Primary Agricultural Cooperative Credit Society registered under the Tamil Nadu Societies Registration Act. It lends loans for the members and non-members for their needs at the time of their agricultural activities. However, the petitioner failed to file their returns by claiming deduction under Section 80P of the Income Tax Act,

1961, for the assessment year 2022-23. The petitioner ought to have filed its income tax returns for the assessment year 2022-23 on or before 07.11.2022.

4. On 22.12.2023, the petitioner had filed a petition to condone the delay in filing all the returns of income for the assessment year 2022-23. On filing such application, the petitioner was given an opportunity of hearing by way of notice, thereby called upon the petitioner to submit documentary evidences in support of his claim to show as to how the delay has occurred in filing returns of income for the assessment year 2022-23.

5. However, on receipt of the said notice, the petitioner failed to submit any of the documents to substantiate the condone delay petition. Therefore, the respondent rightly rejected the application filed by the petitioner under Section 119(2)(b) of the Income Tax Act, 1961, seeking condonation of delay. This Court does not find any infirmity or illegality in the order passed by the respondent. This writ petition is devoid of merits and is liable to be dismissed. Accordingly, this writ petition is

dismissed. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

23.01.2025
(4/4)

Index : Yes / No
NCC : Yes / No
Sm

TO:-

The Chief Commissioner of Income Tax,
Office of the Chief Commissioner of
Income Tax,
Income Tax Department,
Government of India,
Madurai.

G.K.ILANTHIRAIYAN, J.

Sm

Order made in
W.P.(MD)Nos.1811 of 2025
(4/4)

Dated:
23.01.2025