BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : **30.04.2025**

CORAM:

THE HONOURABLE **MR.JUSTICE VIVEK KUMAR SINGH**

W.P.(MD)No.13335 of 2025
and
W.M.P.(MD)Nos.9572 & 9574 of 2025

Q.837, Muhavoor Primary Agricultural
Cooperative Society Ltd.,
Represented by its Secretary,
Muhavoor – 626 111,
Rajapalayam Taluk,
Virudhunagar District. ... Petitioner

-vs-

1. The Chief Commissioner of Income Tax,
   CR Building, No.2, V.P.Rathinasamy Nadar Road,
   Bibikulam, Madurai - 625002.

2. The Assessment Unit,
   Income Tax Department.

3. The Income Tax Officer,
   Ward No.3, 130, Railway Feeder Road,
   Virudhunagar – 626 001. ... Respondents

PRAYER**:** Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records relating to the impugned order vide DIN No.ITBA/COM/F/17/2025-25/1068509746(1) dated 10.09.2024 issued by the 1st respondent and quash the same and consequently direct the 1st respondent to condone the delay in filing the income tax return for the assessment year 2020-2021.

For Petitioner : Mr.D.Shanmugaraja Sethupathi

For Respondents : Ms.Rajeswari

ORDER

This writ petition has been filed challenging the impugned order of demand made by the first respondent dated 10.09.2024.

2. The petitioner is the Secretary of Muhavoor Primary Agricutlural Cooperative Credit Society and due to administrative exigency, there was a delay in filing the income tax return. Upon learning about the show cause notice from the third respondent, the petitioner immediately filed a petition before the first respondent for condonation of delay, which was, however, rejected on the ground of limitation.

3. The petitioner's main grievance is that the petitioner's application for condonation of delay was rejected on account of the said delay. Aggrieved by this, the petitioner has filed the present writ petition.

4. Per contra, the learned counsel appearing for the respondents would fairly submit that, if the Court finds sufficient and reasonable cause for the delay, appropriate orders may be passed.

5. Heard the learned counsel for the parties and perused the materials available on record.

6. Considering the arguments made by the learned counsel for the petitioner and the learned counsel for the respondents, as well as the fact that the delay has occurred only due to administrative exigency, this Court is of the view that the petitioner has demonstrated reasonable cause for the delay. Therefore, the Court is inclined to condone the delay.

7. Accordingly, the writ petition is allowed. The delay is condoned and the order of the first respondent is hereby set aside. The matter is remitted back to the file of the first respondent. There shall be a direction to the first respondent to take up the petitioner's case and dispose of the same on merits and in accordance with law, after affording an opportunity of hearing to the petitioner, within a period of four months from the date of receipt of a copy of this order. There shall be no order as to costs. Consequently, connected Miscellaneous Petitions are closed.

30.04.2025

NCC : Yes/No
Index : Yes / No
sm

VIVEK KUMAR SINGH, J.

sm

TO:-

1. The Chief Commissioner of Income Tax,
   CR Building,
   No.2, V.P.Rathinasamy Nadar Road,
   Bibikulam, Madurai - 625002.

2. The Assessment Unit,
   Income Tax Department.

3. The Income Tax Officer,
   Ward No.3, 130, Railway Feeder Road,
   Virudhunagar – 626 001.

Order made in
W.P.(MD)No.13335 of 2025

Dated:
30.04.2025

W.P.(MD)No.13335 of 2025
and
W.M.P.(MD)Nos.9572 and 9574 of 2025

VIVEK KUMAR SINGH, J.

This Writ Petition is listed today under the caption "for being mentioned" at the instance of the learned counsel for the petitioner.

2. The learned counsel for the petitioner submits that the petitioner has filed the present Writ Petition challenging the impugned order of the first respondent dated 10.09.2024. This Court, by order dated 30.04.2025, allowed the said Writ Petition and remitted the case back to the first respondent with a direction to consider the petitioner's case and dispose of the same on merits and in accordance with law. However, the learned counsel further submits that in the present case, it is the second respondent, who is required to pass appropriate orders on the petitioner's income tax return. Accordingly, it is prayed that the matter may be remitted to the second respondent with suitable directions to take up the petitioner's income tax return and process the same on merits and in accordance with law.

3. In view of the above, the Registry is directed to carry out necessary corrections in Paragraph 7 of the order dated 30.04.2025. The third and fourth sentences of Paragraph 7 shall be substituted with the following:-

> "The matter is remitted back to the second respondent. There shall be a direction to the second respondent to take up the petitioner's income tax return and process the same on merits and in accordance with law, after affording an opportunity of hearing to the petitioner, within a period of four months from the date of receipt of a copy of this order."

instead of:-

> "The matter is remitted back to the first respondent. There shall be a direction to the first respondent to take up the petitioner's case and dispose of the same on merits and in accordance with law, after affording an opportunity of hearing to the petitioner, within a period of four months from the date of receipt of a copy of this order."

The Registry is further directed to issue a fresh copy of the corrected order forthwith.

4. In all other aspects, the order dated 30.04.2025, passed in W.P.(MD)No.13335 of 2025, remains unaltered.

smn2 **19.06.2025**

VIVEK KUMAR SINGH, J.

smn2

W.P.(MD)No.13335 of 2025

19.06.2025