BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : **30.04.2025**

CORAM:

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

W.P.(MD)No.13764 of 2025
and W.M.P.(MD)Nos.9926 and 9927 of 2025

RA 337 TNEB Rajapalayam,
Srivilliputhur and Sivakasi Division
Employees Cooperative Thrift and Credit Society,
Rep. by its Secretary (In-charge),
141-A, T.P.Mills Road,
Rajapalayam,
Virudhunagar District. ... Petitioner

-vs-

1. The Chief Commissioner of Income Tax,
   CR Building,
   No.2, V.P.Rathinasamy Nadar Road,
   Bibikulam, Madurai 625 002

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, to call for the records relating to the impugned assessment order passed by the 2nd respondent vide DIN

No.ITBA/AST/S/147/2024-25/1071389963(1) dated 19.12.2024 and quash the same and consequently direct the 1st respondent to condone the delay in filing the Return of Income Tax for the financial year 2020-2021.

For Petitioner : Mr.D.Shanmugaraja Sethupathi
For Respondents : Ms.Rajeswari

ORDER

This writ petition has been filed challenging the impugned assessment order of the second respondent dated 19.12.2024.

2. The petitioner is the Secretary of RA 337 TNEB Rajapalayam, Srivilliputhur and Sivakasi Division Employees Cooperative Thrift and Credit Society and due to administrative exigency, there was a delay in filing the income tax returns. The petitioner immediately filed an application dated 28.12.2023 before the first respondent for condonation of delay. Upon learning about the show cause notice from the third respondent, the petitioner immediately filed his reply. However, the impugned order came to be passed without issuing any prior notice to the petitioner.

3. The petitioner's main grievance is that the impugned order came to be passed without issuing any prior notice to the petitioner and wrong address of the petitioner was mentioned in the impugned order.

4. Per contra, the learned counsel appearing for the respondent 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 respondent, 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 second respondent is hereby set aside. The matter is remitted back to the file of the second respondent for a fresh consideration. There shall be a direction to the second 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 three 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
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TO:-

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2. The Assessment Unit,
   Income Tax Department.

3. The Income Tax Officer,
   Ward No.3,
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VIVEK KUMAR SINGH, J.

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Order made in
W.P.(MD)No.13764 of 2025

Dated:
30.04.2025