



WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 13.08.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD)Nos.22108 to 22133 & 22216 of 2025

and

**W.M.P.(MD)Nos.17208, 17255, 17239, 17235,17210,17212, 17240, 17249,
17257,17260, 17244, 17252, 17241, 17237, 17216, 17221,17223, 17226, 17259,
17262, 17247, 17246, 17225, 17230, 17268, 17265 & 17303 of 2025**

R 1000 Eranyamangalam Primary
Agricultural Cooperative Credit
Society (PAN.AABAR1614H),
Rep. by its Secretary,
Eranyamangalam,
Kulithalai, Karur District.

.. Petitioner in W.P.(MD)No.22108/2025

R6104 Thannerpalli Primary
Agricultural Cooperative Credit Society,
(PAN.AABAR1524N),
Rep. by its Secretary,
Thannerpalli, Kulithalai,
Karur District.

.. Petitioner in W.P(MD)No.22109/2025

R 28/6013 Nangavaram Primary
Agricultural Cooperative Credit Society
(Pan.AABAN1247N)
Rep. by its Secretary,
Nangavaram, Kulithalai,



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Karur District.

.. Petitioner in W.P(MD)No.22110/2025

R 4299 Thogaimalai Primary
Agricultural Cooperative Credit Society
(Pan. AACAT4353J), Rep. by its Secretary,
Thogaimalai,
Karur District.

.. Petitioner in W.P(MD)No.22111/2025

MM 289 Thondamanginam Primary
Agricultural Cooperative Credit Society
(Pan. AABM1072C), Rep. by its Secretary,
Thondamanginam, Kadavur,
Karur District.

.. Petitioner in W.P(MD)No.22112/2025

MM 383 Manavasi Primary
Agricultural Co-Operative Credit Society
(Pan. AABAM8869M), Rep by its Secretary,
Renganathapuram (South),
Karur District.

.. Petitioner in W.P(MD)No.22113/2025

R255 Chinnavalayapatti Primary
Agricultural Co-Operative Credit Society
Limited (Pan. AANFR4362F),
Rep. by its Secretary,
353 Chinnavalayapatti,
Aravakurichi Post,
Aravakurichi Taluk,
Karur.

.. Petitioner in W.P(MD)No.22114/2025

TY.SPL.103. Ambapur Primary
Agricultural Co-Operative Credit Society
Limited (Pan.AACAA1024B),
Rep., by its Secretary, 1, Vikkramangalam Village,
Ambapoor Post, Udayarpalayam Tauk,
Ariyalur District.

.. Petitioner in W.P(MD)No.22115/2025



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MM 358 Neilthalur Primary
Agricultural Cooperative Credit Society
(Pan. AAABM0989J), Rep. by its Secretary,
Neithalur, Kulithalai,
Karur District. .. Petitioner in W.P(MD)No.22116/2025

R352 Thimmachipuram Primary
Agricultural Cooperative Credit Society
(Pan. AABAR1615G), Rep. by its Secretary,
Thimmachipuram Post, Kulithalai,
Karur District. .. Petitioner in W.P(MD)No.22117/2025

YK57T Marudhur Primary
Agricultural Cooperative Credit Society
(Pan. AAAAY2163P) Rep. by its Secretary,
Marudhur, Kulithalai,
Karur District. .. Petitioner in W.P(MD)No.22118/2025

MM284 Nachalur Primary
Agricultural Cooperative Credit Society
(Pan. AAABM0990R), Rep. by its Secretary,
Nachalur, Kulithalai Taluk,
Karur District. .. Petitioner in W.P(MD)No.22119/2025

MM393 Mylady Primary
Agricultural Cooperative Credit Society
Limited (Pan.Aabam8871f), Rep. by its
Secretary, Mylady Post, Kulithalai,
Karur District. .. Petitioner in W.P(MD)No.22120/2025

MM284 Nachalur Primary
Agricultural Cooperative Credit Society
(Pan. AAABM0990R), Rep. by its Secretary,
Nachalur, Kulithalai Taluk,



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Karur District.

.. Petitioner in W.P(MD)No.22121/2025

DD 597 Kabbileyapatti Primary
Agricultural Co-Operative Credit Society
Limited (Pan.Aabad0331R), Rep by its Secretary,
Kabbileyapatti, Thangachiyammapatti,
Oddanchatram,
Dindigul District.

.. Petitioner in W.P(MD)No.22122/2025

R 352 Thimmachipuram Primary
Agricultural Co-Operative Credit Society
(PAN AABAR1615G), Rep. by its Secretary,
Thimmachipuram Post, Kulithalai,
Karur District.

.. Petitioner in W.P(MD)No.22124/2025

R214 Alamarathupattu Primary
Agricultural Co-Operative Credit Society
(Pan AABAR2923F), Rep. by its Secretary,
K. Pichamopatti Taluk,
Karur District.

.. Petitioner in W.P(MD)No.22125/2025

MM 382 Kallai Primary
Agricultural Co-Operative Credit Society
(Pan.AAUFM3107C), Rep. by its Secretary,
Kallai, Kulithalai,
Karur District.

.. Petitioner in W.P(MD)No.22126/2025

MM 100 Thennilai Primary
Agricultural Cooperative Credit Society
(Pan.AATFM7214P), Rep. by its Secretary,
2/212, South Road,
Thennilai Aravakurichi Taluk,
Karur District.

.. Petitioner in W.P(MD)No.22127/2025



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MM 100 Thennilai Primary
Agricultural Cooperative Credit Society
(Pan.AATFM7214P), Rep. by its Secretary,
2/212, South Road, Thennilai,
Aravakurichi Taluk,
Karur District.

.. Petitioner in W.P(MD)No.22128/2025

R358 Aravakurchiprimary
Agricultural Cooperative Credit Society
(Pan. AANFR5812Q), Rep. by its Secretary,
Tharapuram Road, Spic Nagar,
Aravakurchi Village, Aravakurchi,
Karur District.

.. Petitioner in W.P(MD)No.22129/2025

MM 358 Neithalur Primary
Agricultural Co-Operative Credit Society
(Pan.AAABM0989J), Rep. by its Secretary,
Neithalur, Kulithalai,
Karur District.

.. Petitioner in W.P(MD)No.22130/2025

MM 337 Panchapatti Primary Agricultural
Co-Operative Credit Society
(Pan.AAABM0992P), Rep. by its Secretary,
Keelapanjapatti, Panjapatti,
Karur District.

.. Petitioner in W.P(MD)No.22131/2025

MM 337 Panchapatti Primary
Agricultural Cooperative Credit Society
(Pan. AAABM0992P) Rep. by its Secretary,
Keelapanjapatti, Panjapatti,
Karur District.

.. Petitioner in W.P(MD)No.22132/2025

R7924 Krishnarayapuram Primary
Agricultural Cooperative Credit Society
(Pan.AABAK3169Q), Rep. by its Secretary,
Krishnarayapuram,



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Karur District.

.. Petitioner in W.P(MD)No.22133/2025

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, Karur.

3. The Income Tax Officer,
Karur.

... Respondents in all cases

W.P(MD)No.22123 of 2025:

D.D. 573, Devathur Primary
Agricultural Co-operative Credit
Society Limited (PAN.AABAD0379F),
Rep. by its secretary,
Devathur post,
Oddanchatram Taluk,
Dindigul 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,
Dindigul.

6/22



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3. The Income Tax Officer,
Dindigul District.

... Respondents

W.P(MD)No.22216 of 2025:

A 2163, Mallayagoundenpatty Primary
Agricultural Cooperative Credit Society
Limited (PAN.AACAA0966G)

Rep. by its Secretary,
Mallayagoundenpatty,
North Thathankulam Post,
Palani, Dindigul 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, Dindigul.

3. The Income Tax Officer,
Ware No.3, 130, Railway Feeder Road,
Virudhunagar- 626 001.

... Respondents

PRAYER in W.P.(MD)No.22108/2025 Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, to call for the records in pursuant to the Impugned Order passed by the 1st respondent in C.No. 2115/1325/CC/MDU/TECH/2023-24 dated 26.11.2024 quash the same and consequently direct the 1st respondent to condone the delay in filing the income tax return for the assessment year 2021-2022 for the petitioner society.

7/22



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PRAYER in W.P.(MD)No.22109/2025 Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, to call for the records in pursuant to the Impugned Order passed by the 1st respondent in C.No. 2115/842/CC/MDU/TECH/2023-24 dated 10.09.2024 quash the same and consequently direct the 1st respondent to condone the delay in filing the income tax return for the assessment year 2021-2022 for the petitioner society.

PRAYER in W.P.(MD)No.22110/2025 Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, to call for the records in pursuant to the Impugned Order passed by the 1st respondent in C.No. 2115/846/CC/MDU/TECH/2023-24 dated 05.11.2024 quash the same and consequently direct the 1st respondent to condone the delay in filing the income tax return for the assessment year 2021-2022 for the petitioner society.

PRAYER in W.P.(MD)No.22111/2025 Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, to call for the records in pursuant to the Impugned Order passed by the 1st respondent in C.No. 2115/1294/CC/MDU/TECH/2023-24 dated 30.07.2024 quash the same and consequently direct the 1st respondent to condone the delay in filing the income tax return for the assessment year 2021-2022 for the petitioner society.

PRAYER in W.P.(MD)No.22112/2025 Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, to call



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for the records in pursuant to the Impugned Order passed by the 1st respondent in C.No. 2115/1423/CC/MDU/TECH/2023-24 dated 27.06.2024 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 the petitioner society.

PRAYER in W.P.(MD)No.22113/2025 Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, to call for the records in pursuant to the Impugned Order passed by the 1st respondent in C.No. 2115/822/CC/MDU/TECH/2023-24 dated 05.11.2024 quash the same and consequently direct the 1st respondent to condone the delay in filing the income tax return for the assessment year 2021-2022 for the petitioner society.

PRAYER in W.P.(MD)No.22114/2025 Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, to call for the records in pursuant to the Impugned Order passed by the 1st respondent in C.No. 2115/1169/CC/MDU/TECH/2023-24 dated 06.02.2025 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 the petitioner society.

PRAYER in W.P.(MD)No.22115/2025 Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, to call for the records in pursuant to the Impugned Order passed by the 1st respondent in C.No. 2115/576/CC/MDU/TECH/2023-24 dated 06.09.2024 quash the same and consequently direct the 1st respondent to condone the delay in filing the income



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tax return for the assessment year 2022-2023 for the petitioner society.

PRAYER in W.P.(MD)No.22116/2025 Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, to call for the records in pursuant to the Impugned Order passed by the 1st respondent in C.No. 2115/474/CC/MDU/TECH/2023-24 dated 06.09.2024 quash the same and consequently direct the 1st respondent to condone the delay in filing the income tax return for the assessment year 2021-2022 for the petitioner society.

PRAYER in W.P.(MD)No.22117/2025 Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, to call for the records in pursuant to the Impugned Order passed by the 1st respondent in C.No. 2115/859/CC/MDU/TECH/2023-24 dated 10.09.2024 quash the same and consequently direct the 1st respondent to condone the delay in filing the income tax return for the assessment year 2022-2023 for the petitioner society.

PRAYER in W.P.(MD)No.22118/2025:Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, to call for the records in pursuant to the Impugned order passed by the 1st respondent in Order in C.No. 2115/1343/CC/MDU/TECH/2023-24 dated 10.09.2024 quash the same and consequently direct the 1st respondent to condone the delay in filing the income tax return for the assessment year 2021- 2022 for the petitioner society.



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PRAYER in W.P.(MD)No.22119/2025:Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, to call for the records in pursuant to the Impugned order passed by the 1st respondent in C.No. 2115/897/CC/MDU/TECH/2023-24 dated 16.09.2024 quash the same and consequently direct the 1st respondent to condone the delay in filing the income tax return for the assessment year 2021-2022 for the petitioner society.

PRAYER in W.P.(MD)No.22120/2025:Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, to call for the records in pursuant to the Impugned order passed by the 1st respondent in C.No.2115/850/CC/MDU/TECH/2023-24 dated 18.09.2024 quash the same and consequently direct the 1st respondent to condone the delay in filing the income tax return for the assessment year 2021- 2022for the petitioner society.

PRAYER in W.P.(MD)No.22121/2025:Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus,to call for the records in pursuant to the Impugned order passed by the 1st respondent in C.No.2115/898/CC/MDU/TECH/2023-24 dated 16.09.2024 quash the same and consequently direct the 1st respondent to condone the delay in filing the income tax return for the assessment year 2022-2023 for the petitioner society.

PRAYER in W.P.(MD)No.22122/2025:Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, to call for the records in pursuant to the Impugned order passed by the 1st respondent in



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C.No. 1012/1169/CC/MDU/TECH/2023-24 dated 16.01.2025 quash the same and consequently direct the 1st respondent to condone the delay in filing the income tax return for the assessment year 2018- 2019 for the petitioner society.

PRAYER in W.P.(MD)No.22123/2025: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, to call for the records in pursuant to the Impugned order passed by the 1st respondent in C.No.1012/381/CC/MDU/TECH/2023-24 dated 30.09.2024 quash the same and consequently direct the 1st respondent to condone the delay in filing the income tax return for the assessment year 2018- 2019 for the petitioner society.

PRAYER in W.P.(MD)No.22124/2025: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, to call for the records in pursuant to the Impugned order passed by the 1st respondent in C.No. 2115/857/CC/MDU/TECH/2023-24 dated 10.09.2024 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 the petitioner society.

PRAYER in W.P.(MD)No.22125/2025: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, to call for the records in pursuant to the Impugned order passed by the 1st respondent in C.No.2115/839/CC/MDU/TECH/2023-24 dated 05.11.2024 quash the same and consequently direct the 1st respondent to condone the delay in filing the income tax return for the assessment year 2022- 2023 for the petitioner society.



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PRAYER in W.P.(MD)No.22126/2025:Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, to call for the records in pursuant to the Impugned order passed by the 1st respondent in C.No. 2115/1338/CC/MDU/TECH/2023-24 dated 04.07.2024 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 the petitioner society.

PRAYER in W.P.(MD)No.22127/2025:Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, to call for the records in pursuant to the Impugned order passed by the 1st respondent in C.No. 2115/1840/CC/MDU/TECH/2023-24 dated 20.08.2024 quash the same and consequently direct the 1st respondent to condone the delay in filing the income tax return for the assessment year 2021- 2022 for the petitioner society.

PRAYER in W.P.(MD)No.22128/2025:Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, to call for the records in pursuant to the Impugned order passed by the 1st respondent in C.No. 2115/1839/CC/MDU/TECH/2023-24 dated 08.08.2024 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 the petitioner society.

PRAYER in W.P.(MD)No.22129/2025:Writ Petition filed under Article 226 of



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the Constitution of India for issuance of Writ of Certiorarified Mandamus, to call for the records in pursuant to the Impugned order passed by the 1st respondent in C.No. 2115/1280/CC/MDU/TECH/2023-24 dated 31.07.2024 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 the petitioner society.

PRAYER in W.P.(MD)No.22130/2025:Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, to call for the records in pursuant to the Impugned order passed by the 1st respondent in C.No.2115/475/CC/MDU/TECH/2023-24 dated 06.09.2024 quash the same and consequently direct the 1st respondent to condone the delay in filing the income tax return for the assessment year 2022- 2023 for the petitioner society.

PRAYER in W.P.(MD)No.22131/2025:Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, to call for the records in pursuant to the Impugned order passed by the 1st respondent in Order in Order in C.No.2115/1359/CC/MDU/TECH/2023-24 dated 05.07.2024 quash the same and consequently direct the 1st respondent to condone the delay in filing the income tax return for the assessment year 2021- 2022 for the petitioner society

PRAYER in W.P.(MD)No.22132/2025:Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, to call for the records in pursuant to the Impugned order passed by the 1st respondent in



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Order in Order in C.No.2115/1358/CC/MDU/TECH/2023-24 dated 05.07.2024 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 the petitioner society

PRAYER in W.P.(MD)No.22133/2025:Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, to call for the records in pursuant to the Impugned order passed by the 1st respondent in C.No. 2115/827/CC/MDU/TECH/2023-24 dated 06.02.2025 quash the same and consequently direct the 1st respondent to condone the delay in filing the income tax return for the assessment year 2022- 2023 for the petitioner society.

PRAYER in W.P.(MD)No.22216/2025:Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, to call for the records in pursuant to the Impugned order passed by the 1st respondent in C.No.2115/689/CC/MDU/TECH/2023-24 dated 12.09.2025 quash the same and consequently direct the 1st respondent to condone the delay in filing the income tax return for the assessment year 2018- 2019 for the petitioner society.

For Petitioner in all W.Ps : Mr.T.Veldurai

For Respondents in all W.Ps : Mr.N.Dilip Kumar
Senior Standing Counsel



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COMMON ORDER

By this common order, all these Writ Petitions are taken up for disposal.

<u>Sl.</u> <u>No</u>	<u>WP</u> <u>No.</u>	<u>AY</u>	<u>Due date for</u> <u>filing ROI</u>	<u>Audit</u> <u>completion date</u> <u>as per the</u> <u>petitioner</u>	<u>Application</u> <u>for the</u> <u>condonation</u> <u>date</u>	<u>Impugned</u> <u>order date</u>
1	2	3	4	5	6	7
1	22108	21-22	15.03.2022	08.02.2023	31.01.2024	26.11.2024
2	22109	21-22	15.03.2022	10.03.2023	11.12.2023	10.09.2024
3	22110	21-22	15.03.2022	20.03.2023	11.12.2023	05.11.2024
4	22111	21-22	15.03.2022	11.07.2023	03.01.2024	30.07.2024
5	22112	20-21	15.02.2021	15.04.2021	29.01.2024	27.06.2024
6	22113	21-22	15.03.2022	20.02.2023	12.12.2023	05.11.2024
7	22114	20-21	15.02.2021	03.02.2021	12.01.2024	06.02.2025
8	22115	22-23	07.11.2022	28.03.2023	02.01.2024	06.09.2024
9	22116	21-22	15.03.2022	30.01.2023	18.12.2023	06.09.2024



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10	22117	22-23	07.11.2022	31.10.2023	12.12.2023	10.09.2024
11	22118	21-22	15.03.2022	10.03.2023	30.01.2024	10.09.2024
12	22119	22-23	07.11.2022	31.10.2023	18.12.2023	16.09.2024
13	22120	21-22	15.03.2022	06.02.2023	18.12.2023	18.09.2024
14	22121	21-22	15.03.2022	31.03.2023	18.12.2023	16.09.2024
15	22122	18-19	31.10.2018	23.01.2019	30.12.2023	16.01.2025
16	22123	18-19	31.10.2018	12.02.2019	22.10.2019	30.09.2024
17	22124	20-21	15.02.2021	02.03.2021	12.12.2023	10.09.2024
18	22125	22-23	07.11.2022	31.10.2023	11.12.2023	05.11.2024
19	22126	20-21	15.02.2021	05.04.2021	01.02.2024	04.07.2024
20	22127	21-22	15.03.2022	31.03.2023	01.03.2024	20.08.2024
21	22128	20-21	15.02.2021	20.11.2021	01.03.2024	08.08.2024
22	22129	20-21	15.02.2021	26.03.2021	01.02.2024	31.07.2024
23	22130	22-23	07.11.2022	16.10.2023	18.12.2023	11.07.2024
24	22131	21-22	15.03.2022	07.08.2023	05.02.2024	05.07.2024
25	22132	20-21	15.02.2021	19.08.2021	05.02.2024	14.03.2024
26	22133	22-23	07.11.2022	26.07.2023	18.12.2023	09.07.2024
27	22216	18-19	31.10.2018	30.11.2018	02.01.2024	12.09.2024



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2. In these writ petitions, the petitioners have challenged the impugned orders as detailed in Column No.7 for the respective assessment years as detailed in Column.2. By the impugned order, the application filed for condonation of delay in filing the return for claiming exemption/deduction under 80(P) of the Income Tax Act, 1961, has been rejected. Admittedly, the returns were not filed by the due date as per Section 139(1) of the Income Tax Act, 1961. All the petitioners in these writ petitions are Primary Agricultural Cooperative Credit Society. The denial of the benefit of exempt deduction under Section 80P(2)(d) of the Act is being denied only on the ground that no returns were filed by the petitioners within the due date as detailed in Column.4 to the above table. This Court has taken a categorical stand in several cases that if the benefit of deduction is otherwise legitimately available, the delay in filing the return of income should not come in the way of extension of the deduction. Therefore, the impugned order seeking to reject the application filed for condonation of delay in filing the return deserves to be interfered with.



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3. The Writ Petition is however stoutly opposed by the learned counsel for the respondent on the ground that there is no scope for interfering with the impugned order of the respondent. It is submitted that despite the statutory audit report being furnished to the petitioners, there is a delay in filing the application for condonation of delay. It is submitted that this is a recurring issue and every year there is a delay on the part of the petitioners in claiming such filing the returns in time.

4. The Hon'ble Supreme Court in *Commissioner Of Sales Tax, State of Uttar Pradesh v. Auriaya Chamber of Commerce* reported in 1986(25)ELT 867 has held that the procedures are hand-maids of justice and not the mistress of law. Applying the above ratio, I am of the view that the impugned orders are liable to be quashed with a consequential direction to the concerned assessing officer to finalise the assessment by extending the benefit of Section 80P(2d) of the Income Tax Act. Since the petitioners have delayed in filing the returns in time, the petitioners shall also pay a token amount of Rs.5,000/- each, to the Adyar Cancer Institute (WIA), East Canal Bank Road, Adyar, Chennai, within a period of 30 days from the date of receipt of a copy of this order. Subject to the

19/22



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petitioners complying the same, the second respondent shall pass the fresh assessment order by extending the benefit of Section 80P of the Income Tax Act, if the petitioners are otherwise entitled to the relief but for the delay in filing the returns in time.

5. All these Writ Petitions are disposed of. No Costs. Consequently, connected miscellaneous petitions are closed.

Index : Yes / No
Internet : Yes / No
PJL

13.08.2025

To
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,
Karur.

3. The Income Tax Officer,
Karur.

20/22



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4. The Assessment Unit,
Income Tax Department,
Dindigul.

5. The Income Tax Officer,
Dindigul District.

6. The Income Tax Officer,
Ware No.3, 130, Railway Feeder Road,
Virudhunagar- 626 001.



WEB COPY



C.SARAVANAN, J.

PJL

W.P.(MD) Nos.22108 to 22133 &22216 of 2025

13.08.2025