BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 13.08.2025

CORAM:

THE HONOURABLE MR.JUSTICE S.M.SUBRAMANIAM
AND
THE HONOURABLE MR.JUSTICE G.ARUL MURUGAN

W.A(MD)No.2334 of 2025
and
C.M.P.(MD) No.13214 of 2025

DD 203 Aranmanaipatty Primary Agricultural
Co-operative Credit Society,
Rep. by it Secretary,
B.Palanisamy,
Aranmanaipatty Ayyalur Via,
Puthur Vedasandur,
Dindigul District - 624 801.

... Appellant

Vs

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

PRAYER : Writ Appeal filed under Clause 15 of Letters Patent to set aside the order dated 23.01.2025 made in WP(MD). No.1810 of 2025, on the file of this Court.

For Appellant	:	Mr. T. Bashyam,
For Respondent	:	Mr.N. Dhilipkumar

JUDGMENT

[Judgment of the Court was made by S.M.SUBRAMANIAM, J.]

The writ appeal has been filed against the order dated 23.01.2025 made in WP(MD). No.1810 of 2025.

2.The facts in nutshell shows that the appellant Co-Operative Society failed to file annual returns for the assessment year 2021-2022 within the time limit prescribed by the Income Tax Department. There was a delay and condone delay petition was filed and the same was rejected by the authorities. No appeal lies against the order of rejecting the condone delay application and therefore the writ appeal came to be instituted. The learned Single Judge made a finding that the appellant failed to submit any of the documents to substantiate the condone delay petition.

3.The learned counsel for the respondent would strenuously opposed by stating that the appellant Society has not produced any document or reason for condoning their long delay in filing the returns and therefore, the Writ Court has rightly rejected the application.

4.Appellant is a Co-Operative Society registered under the provisions of the Tamil Nadu Co-Operative Societies Act, 1983. The members of the appellant Society are farmers and they are investing their hard earned money in the Co-Operative Society. The Society is serving to its members from and out of the funds invested by its own members and there is no direct contribution from the Government. In the event of not considering the case of the appellant for filing returns, the interest of these small farmers who all are the members of the Co-Operative Society will be get affected. Undoubtedly, the delay in filing return arose on account of the lapses committed by the Administrators of the Society. The Administrators are accountable and responsible for such a long delay in filing the annual income tax return as per the time line fixed by the Income Tax Department. Therefore, the Joint Registrar of Co-Operative Societies has to initiate appropriate action against the Administrators who have committed lapses in filing the income tax return to the competent authority. However, on account of such lapses on the part of the staff of the appellant Co-operative Society, the farmers who are investors in the Society need not made to suffer.

5.Therefore, this Court is inclined to exercise its discretion for the purpose of condoning the delay and for the acceptance of returns, if it is otherwise in order and in accordance with the provisions of the Act and Rules.

6.In view of the facts and circumstances, the delay in filing the income tax returns stands condoned and the appellant is directed to file the copy of the income tax returns to the respondent and the respondent is directed to take on file the income tax returns to be filed by the appellant, scrutinize the same and pass appropriate orders.

7.With the above observations and directions, the writ appeal stands allowed. There shall be no order as to costs. Consequently, the connected miscellaneous petition is closed.

[S.M.S., J.] **[G.A.M., J.]**
13.08.2025

Index:Yes/No
Internet:Yes/No
NCC:Yes/No

LR

S.M.SUBRAMANIAM, J.
and
G.ARUL MURUGAN, J.

LR

W.A(MD)No.2334 of 2025

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