BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **20.08.2025**

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) Nos.22644 to 22687 of 2025

Brammapuram PACCS Ltd Y 210,
Rep. by Secretary,
Mrs.Usha David Johnson.

...Petitioner in WP(MD)
No.22644 of 2025

Changai Primary Agricultural Co-Operative
Credit Society Ltd No Y 185,
Rep. by Secretary, Mr.Robinson Chellaian.

...Petitioner in WP(MD)
No.22645 & 22646 of 2025

Kandanvilai Primary Agricultural Cooperative
Credit Society No 1827,
Rep. by Secretary,
Mr.Johnson T.

...Petitioner in WP(MD)
No.22647 &22648 of 2025

The No.2918 Kannanoor PACCS Limited,
Rep. by Secretary,
Mr.Rajasichil S T.

...Petitioner in WP(MD)
No.22649 &22650 of 2025

The Kanyakumari District Co- Op Printing
Press Ltd, Y- 218,
Rep. by Secretary,
Mr.Suthahar G.

...Petitioner in WP(MD)
No.22651 to 22655 of 2025

The Kollemcode Primary Agricultural
Cooperative Bank Limited,
Rep. by Secretary,
Mrs.S.Chithra Lekha.

...Petitioner in WP(MD)
No.22656 to 22659 of 2025

Kulasekharam PACCS Ltd Y256,
Rep. by Secretary,
Mrs.Nanthini G.

...Petitioner in WP(MD)
No.22660 to 22663 of 2025

Madathattuvilai Primary Agriculture
Cooperative Society,
Rep. by Secretary,
Mrs.Geetha E.

...Petitioner in WP(MD)
No.22664 to 22667 of 2025

Manavilai PACCS Ltd Y 144,
Rep. by Secretary,
Mrs.Marygilda Bai Rajaseharan.

...Petitioner in WP(MD)
No. 22668 of 2025

Mekkamandapam PACCS Limited No 231,
Rep. by Secretary,
Mr.Karthikeyan Karunakaran,

...Petitioner in WP(MD)
No. 22669 to 22672 of 2025

2071 Ponmanai Primary Agricultural Cooperative
Credit Society Limited,
Rep. by Secretary,
Mrs. Pushaparani Robert Wilson Ponmanai.

...Petitioner in WP(MD) No. 22673 of 2025

Puliyoorsalai PACCS Limited Y128,
Rep. by Secretary,
Mr.Viju Viyagappan.

...Petitioner in WP(MD) No. 22674 & 22675 of 2025

Ramavarmanchirai Primary Agriculture Credit
Cooperative Society Limited Y100,
Rep. by Secretary,
Mr.Viju Viyagappan.

...Petitioner in WP(MD) No. 22676 to 22678 of 2025

Y.96, Vellocode PACCS Limited,
Rep. by Secretary,
Antony Joe Tharmar.

...Petitioner in WP(MD) No. 22679 of 2025

Vilathurai PACCS Limited Y 167
Rep. by Secretary,
Ayyappadas Arjunan.

...Petitioner in WP(MD) No. 22680 of 2025

Y.926 Vilavancode Primary Agricultural,
Co-Operative Credit Society Ltd.,
Rep. by Secretary,

Selvin Mary.

...Petitioner in WP(MD)
No. 22681 to 22685 of 2025

Keezhmidalam Primary Agricultural
Cooperative Credit Society Limited,
Rep. by Secretary,
C.N.Sundar Singh.

...Petitioner in WP(MD)
No. 22686 & 22687 of 2025

vs.

1. Union of India,
Rep. by the Secretary,
Ministry of Finance,
Income Tax Department,
North Block, New Delhi – 110001.

2. The Central Board of Direct Taxes, (CBDT),
Rep by its Chairman,
North Block,
New Delhi-110001.

3. Ministry of Cooperation,
Government of India,
Rep by its secretary,
Atal Akshay Ujra Bhawan,
CGO Complex,
Lodhi Road,
New Delhi.

4. The Chief Commissioner of Income Tax,
Office of the CCIT,
Bibikulam,
Madurai-625002. ....Respondents in all W.Ps

PRAYER in WP(MD)No.22644 of 2025**:** Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Mandamus to direct the fourth respondent to consider the petitioner's condone delay application filed on 12.04.2024 under sec.119(2)(b) of the Income Tax Act 1961 in the light of the Circular No.13/2023 dated 26.07.2023 issued by the CBDT and pass appropriate orders and to condone the delay in filing return of income for AY 2018-19 by the petitioner under Section 119(2)(b) of the income tax Act 1961 and treat the return as filed within the time under Section 139(1) in line with CBDT Circular 13/2023 dated 26.07.2023 and 14/2024 dated 30.10.2024.

PRAYER in WP(MD)Nos.22645 & 22646 of 2025**:** Writ Petitions filed under Article 226 of the Constitution of India for issuance of Writ of Mandamus to direct the fourth respondent to consider the petitioner's condone delay applications filed on 26.03.2024 under sec.119(2)(b) of the Income Tax Act 1961 in the light of the Circular No.13/2023 dated 26.07.2023 issued by the CBDT and pass appropriate orders and to condone the delay in filing return of income for AY 2018-19 and 2019-20, respectively, by the petitioner under Section 119(2)(b) of the income tax Act 1961 and treat the return as filed within the time under Section 139(1) in line with CBDT Circular 13/2023 dated 26.07.2023 and 14/2024 dated 30.10.2024.

PRAYER in WP(MD)Nos.22647 & 22648 of 2025**:** Writ Petitions filed under Article 226 of the Constitution of India for issuance of Writ of Mandamus to direct the fourth respondent to consider the petitioner's condone delay applications filed on 02.04.2024 under sec.119(2)(b) of the Income Tax Act 1961 in the light of the Circular No.13/2023 dated 26.07.2023 issued by the CBDT and pass appropriate orders and to condone the delay in filing return of income for AY 2018-19 and 2019-20, respectively, by the petitioner under Section 119(2)(b) of the income tax Act 1961 and treat the return as filed within the time under Section 139(1) in line with CBDT Circular 13/2023 dated 26.07.2023 and 14/2024 dated 30.10.2024.

PRAYER in WP(MD)Nos.22649 & 22650 of 2025**:** Writ Petitions filed under Article 226 of the Constitution of India for issuance of Writ of Mandamus to direct the fourth respondent to consider the petitioner's condone delay applications filed on 28.03.2024 under sec.119(2)(b) of the Income Tax Act 1961 in the light of the Circular No.13/2023 dated 26.07.2023 issued by the CBDT and pass appropriate orders and to condone the delay in filing return of income for AY 2021-22 and 2022-23, respectively, by the petitioner under Section 119(2)(b) of the income tax Act 1961 and treat the return as filed within the time under Section 139(1) in line with CBDT Circular 13/2023 dated 26.07.2023 and 14/2024 dated 30.10.2024.

PRAYER in WP(MD)Nos.22651 to 22655 of 2025**:** Writ Petitions filed under Article 226 of the Constitution of India for issuance of Writ of Mandamus to direct the fourth respondent to consider the petitioner's condone delay applications filed on 09.02.2024 under sec.119(2)(b) of the Income Tax Act 1961 in the light of the Circular No.13/2023 dated 26.07.2023 issued by the CBDT and pass appropriate orders and to condone the delay in filing return of income for AY 2018-19, 2019-20, 2020-21, 2021-22 and 2022-23, respectively, by the petitioner under Section 119(2)(b) of the income tax Act 1961 and treat the return as filed within the time under Section 139(1) in line with CBDT Circular 13/2023 dated 26.07.2023 and 14/2024 dated 30.10.2024.

PRAYER in WP(MD)Nos.22656 to 22659 of 2025**:** Writ Petitions filed under Article 226 of the Constitution of India for issuance of Writ of Mandamus to direct the fourth respondent to consider the petitioner's condone delay applications filed on 27.03.2024 under sec.119(2)(b) of the Income Tax Act 1961 in the light of the Circular No.13/2023 dated 26.07.2023 issued by the CBDT and pass appropriate orders and to condone the delay in filing return of income for AY 2018-19, 2020-21, 2021-22 and 2022-23, respectively, by the petitioner under Section 119(2)(b) of the income tax Act 1961 and treat the return as filed within the time under Section 139(1) in line with CBDT Circular 13/2023 dated 26.07.2023 and 14/2024 dated 30.10.2024.

PRAYER in WP(MD)Nos.22660 to 22663 of 2025**:** Writ Petitions filed under Article 226 of the Constitution of India for issuance of Writ of Mandamus to direct the fourth respondent to consider the petitioner's condone delay applications filed on 27.03.2024 under sec.119(2)(b) of the Income Tax Act 1961 in the light of the Circular No.13/2023 dated 26.07.2023 issued by the CBDT and pass appropriate orders and to condone the delay in filing return of income for AY 2019-20, 2020-21, 2021-22 and 2022-23, respectively, by the petitioner under

Section 119(2)(b) of the income tax Act 1961 and treat the return as filed within the time under Section 139(1) in line with CBDT Circular 13/2023 dated 26.07.2023 and 14/2024 dated 30.10.2024.

PRAYER in WP(MD)Nos.22664 to 22667 of 2025**:** Writ Petitions filed under Article 226 of the Constitution of India for issuance of Writ of Mandamus to direct the fourth respondent to consider the petitioner's condone delay applications filed on 27.01.2024 under sec.119(2)(b) of the Income Tax Act 1961 in the light of the Circular No.13/2023 dated 26.07.2023 issued by the CBDT and pass appropriate orders and to condone the delay in filing return of income for AY 2019-20, 2020-21, 2021-22 and 2022-23, respectively, by the petitioner under Section 119(2)(b) of the Income Tax Act 1961 and treat the return as filed within the time under Section 139(1) in line with CBDT Circular 13/2023 dated 26.07.2023 and 14/2024 dated 30.10.2024.

PRAYER in WP(MD)No.22668 of 2025**:** Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Mandamus to direct the fourth respondent to consider the petitioner's condone delay application filed on 09.02.2024 under sec.119(2)(b) of the Income Tax Act 1961 in the light of the Circular No.13/2023 dated 26.07.2023 issued by the CBDT and pass appropriate orders and to condone the delay in filing return of income for AY 2018-19 by the petitioner under Section 119(2)(b) of the Income Tax Act 1961 and treat the return as filed within the time under Section 139(1) in line with CBDT Circular 13/2023 dated 26.07.2023 and 14/2024 dated 30.10.2024.

PRAYER in WP(MD)Nos.22669 to 22672 of 2025**:** Writ Petitions filed under Article 226 of the Constitution of India for issuance of Writ of Mandamus to direct the fourth respondent to consider the petitioner's condone delay applications filed on 25.03.2024 under sec.119(2)(b) of the Income Tax Act 1961 in the light of the Circular No.13/2023 dated 26.07.2023 issued by the CBDT and pass appropriate orders and to condone the delay in filing return of income for AY 2019-20, 2020-21, 2021-22 and 2022-23, respectively, by the petitioner under Section 119(2)(b) of the Income Tax Act 1961 and treat the return as filed within the time under Section 139(1) in line with CBDT Circular 13/2023 dated 26.07.2023 and 14/2024 dated 30.10.2024.

PRAYER in WP(MD)No.22673 of 2025**:** Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Mandamus to direct the fourth respondent to consider the petitioner's condone delay application filed on 28.03.2024 under sec.119(2)(b) of the Income Tax Act 1961 in the light of the Circular No.13/2023 dated 26.07.2023 issued by the CBDT and pass appropriate orders and to condone the delay in filing return of income for AY 2018-19 by the petitioner under Section 119(2)(b) of the Income Tax Act 1961 and treat the return as filed within the time under Section 139(1) in line with CBDT Circular 13/2023 dated 26.07.2023 and 14/2024 dated 30.10.2024.

PRAYER in WP(MD)Nos. 22674 & 22675 of 2025**:** Writ Petitions filed under Article 226 of the Constitution of India for issuance of Writ of Mandamus to direct the fourth respondent to consider the petitioner's condone delay applications filed on 28.03.2024 under sec.119(2)(b) of the Income Tax Act 1961 in the light of the Circular No.13/2023 dated 26.07.2023 issued by the CBDT and pass appropriate orders and to condone the delay in filing return of income for AY 2021-22 and 2022-23, respectively, by the petitioner under Section 119(2)(b) of the Income Tax Act 1961 and treat the return as filed within the time under Section 139(1) in line with CBDT Circular 13/2023 dated 26.07.2023 and 14/2024 dated 30.10.2024.

PRAYER in WP(MD)Nos.22676 to 22678 of 2025: Writ Petitions filed under Article 226 of the Constitution of India for issuance of Writ of Mandamus to direct the fourth respondent to consider the petitioner's condone delay applications filed on 28.03.2024 under sec.119(2)(b) of the Income Tax Act 1961 in the light of the Circular No.13/2023 dated 26.07.2023 issued by the CBDT and pass appropriate orders and to condone the delay in filing return of income for AY 2018-19, 2019-20 and 2022-23, respectively by the petitioner under Section 119(2)(b) of the Income Tax Act 1961 and treat the return as filed within the time under Section 139(1) in line with CBDT Circular 13/2023 dated 26.07.2023 and 14/2024 dated 30.10.2024.

PRAYER in WP(MD)No.22679 of 2025: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Mandamus to direct the fourth respondent to consider the petitioner's condone delay application filed on 04.04.2024 under sec.119(2)(b) of the Income Tax Act 1961 in the light of the Circular No.13/2023 dated 26.07.2023 issued by the CBDT and pass appropriate orders and to condone the delay in filing return of income for AY 2022-23 by the petitioner under Section 119(2)(b) of the Income Tax Act 1961 and treat the return as filed within the time under Section 139(1) in line with CBDT Circular 13/2023 dated 26.07.2023 and 14/2024 dated 30.10.2024.

PRAYER in WP(MD)No.22680 of 2025**:** Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Mandamus to direct the fourth respondent to consider the petitioner's condone delay application filed on 20.04.2024 under sec.119(2)(b) of the Income Tax Act 1961 in the light of the Circular No.13/2023 dated 26.07.2023 issued by the CBDT and pass appropriate orders and to condone the delay in filing return of income for AY 2018-19 by the petitioner under Section 119(2)(b) of the Income Tax Act 1961 and treat the return as filed within the time under Section 139(1) in line with CBDT Circular 13/2023 dated 26.07.2023 and 14/2024 dated 30.10.2024.

PRAYER in WP(MD)Nos.22681 to 22685 of 2025**:** Writ Petitions filed under Article 226 of the Constitution of India for issuance of Writ of Mandamus to direct the fourth respondent to consider the petitioner's condone delay applications filed on 27.03.2024 under sec.119(2)(b) of the Income Tax Act 1961 in the light of the Circular No.13/2023 dated 26.07.2023 issued by the CBDT and pass appropriate orders and to condone the delay in filing return of income for AY 2018-19, 2019-20, 2020-21, 2021-22 and 2022-23, respectively, by the petitioner under Section 119(2)(b) of the Income Tax Act 1961 and treat the return as filed within the time under Section 139(1) in line with CBDT Circular 13/2023 dated

26.07.2023 and 14/2024 dated 30.10.2024.

PRAYER in WP(MD)Nos.22686 & 22687 of 2025**:** Writ Petitions filed under Article 226 of the Constitution of India for issuance of Writ of Mandamus to direct the fourth respondent to consider the petitioner's condone delay applications filed on 04.04.2024 under sec.119(2)(b) of the Income Tax Act 1961 in the light of the Circular No.13/2023 dated 26.07.2023 issued by the CBDT and pass appropriate orders and to condone the delay in filing return of income for AY 2018-19 and 2019-20, respectively, by the petitioner under Section 119(2)(b) of the Income Tax Act 1961 and treat the return as filed within the time under Section 139(1) in line with CBDT Circular 13/2023 dated 26.07.2023 and 14/2024 dated 30.10.2024.

For petitioner (in all W.Ps) : Ms.A. Lakshmi
M/s. Polax Legal Solutions

For respondents (in all W.Ps) : Mr. C. Shanmuga Sundaram for R1 & R3
Mr. J. Parekh Kumar
Senior Standing Counsel for R2 & R4

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COMMON ORDER

By this common order, these Writ Petitioners have been disposed of at the time of admission with the consent of the learned counsel for the petitioner and the learned counsel for the respondents 1 and 3 and the learned Senior Standing

Counsel for the respondents 2 and 4.

2. In these Writ Petitions, the respective petitioners have been prayed for a Mandamus to direct the fourth respondent to consider their respective applications filed for condoning delay in filing return for availing benefit of Section 80P exemption from the respective Assessment orders of the respective Writ Petitioners.

3. The learned counsel for the petitioner would draw attention to the Circular No.13/2023 of Central Board of Direct Tax dated 26.07.2023 and Circular No.14/2024 of Central Board of Direct Taxes dated 30.10.2024.

4. In this connection, the learned Senior Standing Counsel for the respondents 2 and 4 also submits that another Circular No.16/2024 has been issued subsequently on 18.11.2024, wherein it has been stated that no application for condonation of delay in filing Form Nos.9A, 10, 10B, 10BB shall be entertained beyond three years from the end of the assessment year for which the application is made.

5. The learned Senior Standing Counsel for the respondents 2 and 4 that the fourth respondent will re-consider the respective applications filed by the respective petitioners strictly in accordance with the Circular Nos.13/2023, 14/2024 and 16/2024 within a period of six (6) months from the date of receipt of a copy of this order.

6. Needless to state, the respective petitioners shall be heard before the final orders are passed.

7. These Writ Petitions are disposed of, with the above observations. No costs.

Index : Yes / No
Internet : Yes / No
apd

20.08.2025

To

1. The Secretary,
Ministry of Finance,
Income Tax Department,
North Block, New Delhi – 110001

2. The Central Board of Direct Taxex, (CBDT),
Rep by its Chairman,
North Block,

New Delhi-110001.

3. Ministry of Cooperation,
Government of India,
Rep by its secretary,
Atal Akshay Ujra Bhawan,
CGO Complex,
Lodhi Road,
New Delhi.

4. The Chief Commissioner of Income Tax,
Office of the CCIT,
Bibikulam,
Madurai-625002.

C.SARAVANAN, J.

apd

W.P.(MD) Nos.22644 to 22687 of 2025

20.08.2025