BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **26.08.2025**

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No. 23283 of 2025
and
W.M.P.(MD) Nos.18296 & 18298 of 2025

M.s. Luxor Educational and Charitable Trust,
Rep. by its Managing Trustee G.Swaminathan. ... Petitioner

Vs

1. The Commissioner of Income Tax (Exemptions),
Chennai Income Tax Department,
121, Mahatma Gandhi Road,
Nungambakkam,
Chennai-600 034.

2. The Income Tax Officer,
Exemptions Ward,
Madurai-625 002. ... Respondents

<u>PRAYER:</u> Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus to call for the records relating to the Impugned Order passed u/s 119(2)(b) of the Income Tax Act, 1961 by the first respondent in DIN and Order No. ITBA/COM/F/17/2024- 25/1074857176(1), dated 22.03.2025 pertaining to the Assessment Year 2019-2020 and quash the same as illegal and arbitrary and consequentially, direct the first respondent to condone the delay in filing form No.10B pertaining to the Assessment Year 2019-2020.

For petitioner : Mr.Veerakathiravan
Senior Counsel
for Mr. R. Kavinprasanth

For respondents : Mr.N.Dilip Kumar
Senior Standing Counsel
*****

ORDER

This Writ Petition is taken up for hearing at the time of admission with the consent of the learned counsel for the petitioner and the learned Senior Standing Counsel for the respondents.

2. In this Writ Petition, the petitioner has challenged the impugned order dated 22.03.2025 under Section 119(2)(b) of the Income Tax Act, 1961. By the impugned order, the application filed by the petitioner for condonation of delay in filing in Form 10B for availing benefit of the exemption under Section 11 of the Income Tax Act, 1961 has been denied.

3. It appears that the petitioner has filed an application on 25.01.2021 for condonation of delay of 301 days and a reminder to the application was made on

17.02.2025. By the impugned order, the application for condonation of delay has been rejected on the ground that it is beyond the period of three years. However, it is noticed that while reckoning the limitation, the respondents have referred the reminder dated 17.02.2025 and that the original date of application filed on 25.01.2021.

4. Considering the same, the impugned order is quashed and the case is remitted back to the first respondent to pass a fresh order taking note of the above dates preferably within a period of eight (8) weeks from the date of receipt of a copy of this order.

5. This Writ Petition is disposed of, with the above observations. No costs. Consequently, connected miscellaneous petitions are closed.

26.08.2025

Index : Yes / No
Internet : Yes / No
apd

C.SARAVANAN, J.

apd

To
1. The Commissioner of Income Tax (Exemptions),
Chennai Income Tax Department,
121, Mahatma Gandhi Road,
Nungambakkam,
Chennai-600 034.

2. The Income Tax Officer,
Exemptions Ward,
Madurai-625 002.

W.P.(MD) No. 23283 of 2025

26.08.2025