BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **28.08.2025**

CORAM:

THE HONOURABLE MR.JUSTICE **C.SARAVANAN**

W.P.(MD) No.23513 of 2025
and
W.M.P.(MD) No.18476 of 2025

R 1014 Gudalur Primary
Agricultural Cooperative Credit
Society (PAN AABAR3822P),
rep by its Secretary,
Raakampatti Post,
Kulithalai Taluk,
Karur 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,
Karur.

3.The Income Tax Officer,
Karur. ... Respondents

PRAYER: 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. 2115/854/CC/MDU/TECH/2023-24 dated 13.09.2024 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.

For Petitioner : Mr.T.Veldurai

For Respondents : Mr.N.Dilip Kumar
Senior Standing Counsel

ORDER

Mr.N.Dilip Kumar, learned Senior Standing Counsel takes notice for the respondents.

2.In this writ petition, the petitioner has challenged the impugned communication/order rejecting the application filed for condonation of delay in filing return of income under Section 139(1) of the Income Tax Act, 1961 *(herein after referred to as Act)*.

3.It is noticed that the petitioner is a Primary Agricultural Cooperative Credit Society, who would have been entitled to claim the benefit of Section 80P of the Act. However, the petitioner failed to file return and thus was ineligible to avail the benefit of Section 80P of the Act.

4.The learned Senior Standing Counsel for the respondents would submit that despite the receipt of audit returns (certification of co-operative audit), no return was filed by the petitioner and therefore, the rejection of the application for condonation of delay was justified.

5.That apart, it is submitted that even during the enquiry for condonation of delay, sufficient opportunity was given to the petitioner to produce the relevant records and other details, which were not produced. Therefore, on this count also, the writ petition is liable to be dismissed.

6.I have considered the arguments advanced by the learned counsel for the petitioner and the learned Senior Standing Counsel for the respondents.

7.The petitioner being the Primary Agricultural Cooperative Credit Society is otherwise entitled to the benefit of Section 80P of the Act but for the delay in filing the return of income under Section 139(1) of the Act.

8.Series of orders have been passed, wherein, the order impugned therein has been set aside and the cases were remitted back to the first respondent to pass a fresh order taking note of the status of the petitioner.

9.That apart, if the petitioner is otherwise entitled to the benefit of exemption, the delay in filing the return should not come in the way, as the Tax Administration is intended to collect the legitimate tax and not to deny legitimate exemption.

10.Accordingly, the Writ Petition stands allowed, by directing the first respondent to pass a fresh order on merits as expeditiously as possible, preferably within a period of six months from the date of receipt of a copy of this order. Needless to state, the petitioner shall be heard before final orders are passed.

No costs. Consequently, connected Miscellaneous Petition is closed.

Index : Yes / No
Internet : Yes / No
mm

28.08.2025

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.

C.SARAVANAN, J.

mm

W.P.(MD) No.23513 of 2025

28.08.2025