



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 21.11.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

WP(MD)Nos.30146 to 30242 of 2025

and

**WMP(MD)Nos.23341 , 23349 to 23351 ,23355, 23358 ,23360 , 23361 ,
23363 ,23365 to 23369 , 23372, 23374, 23376, 23378, 23381, 23382,
23384, 23386, 23388, 23391, 23393, 23395 to 23399, 23401, 23403, 23405
to 23412, 23414 to 23418 , 23420, 23423, 23424, 23426 to 23431, 23433,
23436, 23437, 23439 to 23441 , 23444 to 23447, 23450 to 23452, 23454 to
23458, 23460, 23461, 23463, 23465, 23467 to 23471, 23474, 23475,
23478, 23586, 23590, 23592 ,23594, 23597, 23599,
23601, 23603, 23605, 23607 to 23610, 23612 OF 2025**

Andoor Primary Agricultural
Co-Operative Credit Society Ltd Y 199
Represented by Secretary
Mr.G.John Livingston , Andoor
Kanyakumari District.

... Petitioner in WP(MD)
Nos.30146,30147, 30148 of 2025

Y-126 Aruvikarai PACCS Limited,
Represented by Secretary
Mr. G John Edwin, Aruvikkarai B.O
Thani Vilai, Kanyakumari- 629177
Tamil Nadu.

... Petitioner in WP(MD)Nos.30149
to 30152 of 2025

2925 Attoor Primary Agricultural Cooperative
Credit Society, Represented by Secretary
Mrs. Thanka Leela N, Attoor, Thiruvattar,
Kanyakumari- 629177 Tamil Nadu

... Petitioner in WP(MD)
Nos.30153, 30154 of 2025

Brammapuram PACCS Ltd Y 210
Represented by Secretary,
Mrs. Usha David Johnson, 37/7BA, Ammu
Nivas, Ramaswamy Kovil, Thuckalay H.O
Kalkulam,Kanyakumari- 629175, Tamil Nadu.

... Petitioner in WP(MD)
Nos.30155, 30156 of 2025



Changai Primary Agricultural
Co-Operative Credit Society Limited No.Y185
Represented by Secretary,
Mr. Robinson Chellaian, 13-185,
Changai Kanjiracode Post ,
Kanyakumari- 629155, Tamil Nadu

... Petitioner in WP(MD)
Nos.30157, 30158 of 2025

Y.257 The Charoor PACCS Limited
Represented by Secretary Mr. T Robert Bruce,
Charoor, Moovattumugam,
Kanyakumari- 629177, Tamil Nadu

... Petitioner in WP(MD)
Nos.30159 to 30162 of 2025

Elanchirai Paccs Limited Y245
Represented by Secretary Mrs. Rajila R,
Elanchirai, Kanyakumari- 629001,
Tamil Nadu

... Petitioner in WP(MD)
Nos.30163 to 30166 of 2025

Vilathurai P A C C S Limited Y 167
Represented by Secretary,
Mr. Ayyapadas Arjunan, Vilathurai,
Kappukadu S.O.Kunnathoor,
Kanyakumari- 629162 .Tamil Nadu

... Petitioner in WP(MD)
Nos.30167, 30185 & 30234 of
2025

Gandhiji Memorial Co-Op Credit Society Ltd
Y175, Represented by Secretary
Mrs.Umarani Gnanam, 49, Thazhirpuram
Street, Vadasery, Nagercoil
Kanyakumari- 629001 Tamil Nadu

... Petitioner in WP(MD)
No.30168 of 2025

Ittakavely Primary Agricultural Co-Op. Credit
Society Ltd. Y.234,
Represented by Secretary
Mr. Jabanazer Hentry, Ittakavely,
Cheruppallor, Kanyakumari- 629161
Tamil Nadu.

... Petitioner in WP(MD)
No.30169 of 2025



The Jawahar P A C C S Ltd.
Represented by Secretary Mrs.Soba.S,
49, Thazhipuram Street, Vadasery, Nagercoil
Kanyakumari 699001, Tamilnadu

... Petitioner in WP(MD)
No.30170 of 2025

K.K.Dist.Judicial Department
Employees Co-Op Thrift and Credit Society
Represented by Secretary Mr.Rajesh.R,
District Court Campus Court Road, Nagercoil,
Kanyakumari 629 001, Tamil Nadu

... Petitioner in WP(MD)
Nos.30171, 30172 of 2025

Kalkulam Co-Op Store Ltd No-2048,
Represented by Secretary,
Mr. T.Padmakumar, 17/14 Market Road,
Thuckalay, Kanyakumari- 629175
Tamil Nadu

... Petitioner in WP(MD)
No.30173 of 2025

Kandanvilai Primary Agricultural Cooperative
Credit Society No.1827, Represented by
Secretary, Mr.Johnson T, Kandanvilai,
Kalkulam, Kanyakumari-629802
Tamil Nadu.

... Petitioner in WP(MD)
Nos.30174 to 30176 of 2025

The No.2918, Kannanoor PACCS
Limited, Represented by Secretary
Mr. Rajasichil S T, Kannanoor P.O
Kalkulam, Kanyakumari- 629179
Tamil Nadu.

... Petitioner in WP(MD)
Nos.30177 to 30179 of 2025

1281 Kattathurai P A C C S
Represented by Secretary,
Mr. T Christopher Selva Kumar,
Kattathurai P.O., Kanyakumari- 629158
Tamil Nadu.

... Petitioner in WP(MD)
No.30180 of 2025



The Kattimancode Primary Agricultural
Co-Op Credit Society No.Y-76,
Represented by Secretary, Mrs.C Helen Pitty,
Kattimancode, Kalkulam,
Kanyakumari- 629102, Tamil Nadu

... Petitioner in WP(MD)
Nos.30181, 30182 of 2025

Y 105 Keezhkulam Anavilai Primary
Agricultural Cooperative Credit
Society L11, Represented by Secretary,
Mr. John Pence J, Keezhkulam S.O,
Keezhkulam, Kanyakumari- 629193,
Tamil Nadu

... Petitioner in WP(MD)
No.30183 of 2025

Venkanji Primary Agricultural Cooperative
Bank, Represented by Secretary,
Mrs. Nirmala C, Venkanji, Vilavancode
Kanyakumari- 629160, Tamil Nadu

... Petitioner in WP(MD)
Nos.30184, 30236&30242 of 2025

Keezhmidalam Primary Agricultural
Co-Operative Credit Society Limited,
Represented by Secretary,
Mr. C N Sundar Singh, 5-36C Midalakadu,
Palappallam Post, Kanyakumari- 629159
Tamil Nadu

... Petitioner in WP(MD)
No.30186 of 2025

The Kollemcode Primary Agricultural
Co-Operative Bank Limited,
Represented by Secretary,
Mrs.S.Chithra Lekha, 2899 Kollemcode P.O.,
Kanyakumari District, Tamilnadu.

... Petitioner in WP(MD)
No.30187 of 2025

Kumarankudy Primary Agricultural
Co-Operative Credit Society Limited No.KV133,
Represented by Secretary,
Mrs.R.Rajashree, Kumarankudy,
Chenkody P.O.,Kanyakumari- 629602
Tamil Nadu.

... Petitioner in WP(MD)
Nos.30188 to 30191 of 2025



Y-232 Kurunthencode Primary
Agricultural Cooperative Credit Society Ltd.
Represented by Secretary,
Mr. Ganesan Prammamuthu Ramaiyah,
Kurunthencode, Peyankuzhi B.O, Kalkulam,
Kanniyakumari-629 809, Tamil Nadu

... Petitioner in WP(MD)
No.30192 of 2025

Lekshmipuram PACCS Ltd No. 1560,
Represented by Secretary,
Mrs.Nirmala Paul Das, Konamkadu
Lekshmipuram, Kanyakumari- 629703,
Tamil Nadu.

... Petitioner in WP(MD)
Nos.30193 & 30194 of 2025

Malayadi Primary Agricultural Cooperative
Society Limited Y 149, Represented by
Secretary, Mr. T J Jayaraj Singh, Malayadi P.O.,
Kanyakumari-629153, Tamil Nadu.

... Petitioner in WP(MD)
Nos.30195 to 30199 of 2025

Mekkamandapam PACCS Limited No.231,
Represented by Secretary
Mr.Karthikeyan Karunakaran, Mekkamandapam
P.O.,Kanyakumari 629166, Tamil Nadu

... Petitioner in WP(MD)
No.30200 of 2025

Palliyadi PACCS Limited Y 177,
Represented by Secretary,
Mrs. Kezia Rajkumar, Palliyadi, Kalkulam
Kanyakumari- 629102 Tamil Nadu.

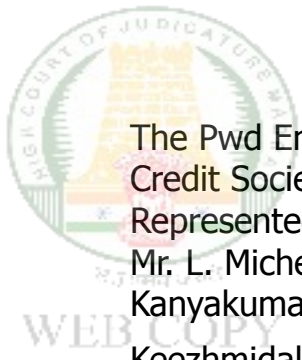
... Petitioner in WP(MD)
Nos.30201 & 30202 of 2025

2071 Ponmanai Primary Agricultural
Cooperative Credit Society Limited,
Represented by Secretary,
Mrs.Pushaparani Robert Wilson, Ponmanai,
Kanyakumari 629161, Tamil Nadu.

... Petitioner in WP(MD)
Nos.30203 & 30204 of 2025

Puliyooralai PACCS Limited Y 128,
Represented by Secretary,
Mr.Viju Viyagappan, Mancode, Vilavancode,
Kanyakumari- 629152, Tamil Nadu.

... Petitioner in WP(MD)
Nos.30205 to 30207 of 2025



The Pwd Employees Co-Operative Thrift and
Credit Society Limited No. Kv-6,
Represented by Secretary,
Mr. L. Micheal Retnam, Thuckalay P.O.
Kanyakumari 629175, Tamil Nadu

... Petitioner in WP(MD)
No.30208 of 2025

Keezhmidalam Primary Agricultural
Co-Operative Credit Society Limited
Represented by Secretary,
Mr.C.N. Sundar Singh,5-36C, Midalakadu,
Palappallam Post, Kanyakumari-629159,
Tamil Nadu.

... Petitioner in WP(MD)
No.30209 of 2025

Primary Agricultural Co-Operative Credit
Society Limited, Reethapuram,
Represented by Secretary Mrs. Sukitha Mary,
Reethapuram, Vilavancode,
Kanyakumari- 629159, Tamil Nadu

... Petitioner in WP(MD)
Nos.30210 & 30211 of 2025

Thazhakkannilai Primary Agricultural
Co-Operative Credit Society Limited 170
Represented by Secretary
Mr.Sasikumar Chinna Nadar, Thazhakkannilai
Mullankanavilai P.O. Kanyakumari-629168,
Tamil Nadu.

... Petitioner in WP(MD)
Nos.30212 to 30214 of 2025

Theroor PACCS Limited Y 334
Represented by Secretary Mr. B Hariharan,
Theroor P.O., Kanyakumari- 629704
Tamil Nadu

... Petitioner in WP(MD)
Nos.30215 to 30218 of 2025

Y.201 Thikkanamcode P A C C S Ltd
Represented by Secretary Mrs. Vijila.T
Thikkanmcode, Kanyakumari 629 402
Tamil Nadu.

... Petitioner in WP(MD)No.30219 of
2025

Thirparappu P A C C S Ltd 2490
Represented by Secretary Mrs. A Merla Sonia,
Thirparappu, Kanyakumari- 629161
Tamil Nadu

... Petitioner in WP(MD)
Nos.30220 & 30221 of 2025

674, Thiruvattar Primary Agricultural
Cooperative Credit Society,
Represented by Secretary Mrs.Usha Kumari M,
Thiruvattar, Kanyakumari District

... Petitioner in WP(MD)
No.30222 of 2025



The Thovalai Agasteeswaram Taluks
Agricultural Producers Co-Operative Society,
Represented by Secretary
Mr. Nallaperumal Pillai N, Chettikulam Junction,
Kanyakumari- 629002, Tamil nadu

... Petitioner in WP(MD)
Nos.30223 to 30227 of 2025

Vadasery Co Op Credit Society Ltd No Y4,
Represented by Secretary,
Mrs. Rajalekshmi Padmavathi
Pioneer Street, Kanyakumari-629001
Tamil Nadu

... Petitioner in WP(MD)
No.30228 of 2025

The Vattavilai Primary Agricultural Cooperative
Credit Society, Represented by Secretary,
Mr. P.Paul Dickshit Singh, 20/162, Vattavilai
Thickanamcode, Kanyakumari- 629804
Tamil Nadu

... Petitioner in WP(MD)
Nos.30229 to 30232 of 2025

Veeranarayanaseery P A C C S Ltd No Y 30,
Represented by Secretary,
Mrs. Ambika Duraiswamy, AloorGramam,
Kanyakumari- 629801, Tamil Nadu

... Petitioner in WP(MD)
Nos.30233 & 30235 of 2025

Y.96, Vellicode PACCS Limited,
Represented by Secretary,
Mr. Antony Joe Tharmar, Vellicode,
Kanyakumari- 629167, Tamil Nadu

... Petitioner in WP(MD)
Nos.30237 to 30240 of 2025

The Vendalicode P A C C S Ltd No.Y-283
Represented by Secretary,
Mrs. A. Prema Latha, Vendalicode P.O.,
Kanyakumari- 629161, Tamil Nadu

... Petitioner in WP(MD)
Nos.30241 of 2025

Vs.

1.Union of India, Rep.by the Secretary, 30146 to 30165
Ministry of Finance,
Income Tax Department,
North Block, New Delhi – 110 001.



2.The Central Board of Direct Taxes, (CBDT),
Rep.by its Chairman, North Block,
New Delhi – 110 001.

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 – 625 002.

... Respondents in all the Petitions

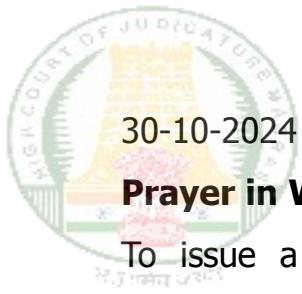
Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court

Prayer in WP(MD) No.30146 of 2025:

To issue a Writ of Certiorarified Mandamus calling for records pursuant to the impugned order of the 4th respondent bearing DIN. ITBA/COM/F/17/2024-25/1066391840(1) dated 04.07.2024 for the AY2022-23 and quash the same and consequently direct the 4th respondent 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 No. 13/2023 dated 26.07.2023 and 14/2024 dated 30-10-2024 and pass such other or further orders

Prayer in WP(MD) No.30147 of 2025:

To issue a Writ of Certiorarified Mandamus calling for records pursuant to the impugned order of the 4th respondent bearing DIN. ITBA/COM/F/17/2024-25/1066391604(1) dated 04.07.2024 for the AY2021-22 and quash the same and consequently direct the 4th respondent to condone the delay in filing return of income for AY 2021-22 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 No. 13/2023 dated 26.07.2023 and 14/2024 dated



30-10-2024 and pass such other or further orders

Prayer in WP(MD) No.30148 of 2025:

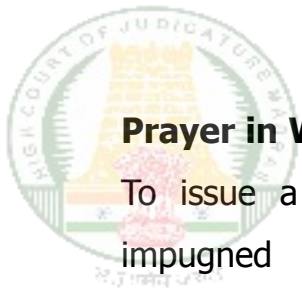
To issue a Writ of Certiorarified Mandamus calling for records pursuant to the impugned order of the 4th respondent bearing DIN. ITBA/COM/F/17/2024-25/1066609111(1) dated 11.07.2024 for the AY2018-19 and quash the same and consequently direct the 4th respondent to condone the delay in filing return of 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 No. 13/2023 dated 26.07.2023 and 14/2024 dated 30-10-2024 and pass such other or further orders

Prayer in WP(MD) No.30149 of 2025:

To issue a Writ of Certiorarified Mandamus calling for records pursuant to the impugned order of the 4th respondent bearing DIN. ITBA/COM/F/17/2025-26/1075574853(1) dated 09.04.2025 for the AY 2018-19 and quash the same and consequently direct the 4th respondent 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 No. 13/2023 dated 26.07.2023 and 14/2024 dated 30-10-2024 and pass such other or further orders

Prayer in WP(MD) No.30150 of 2025:

To issue a Writ of Certiorarified Mandamus calling for records pursuant to the impugned order of the 4th respondent bearing DIN. ITBA/COM/F/17/2025-26/1075575031(1) dated 09.04.2025 for the AY 2020-21 and quash the same and consequently direct the 4th respondent to condone the delay in filing return of income for AY 2020-21 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 No. 13/2023 dated 26.07.2023 and 14/2024 dated 30-10-2024 and pass such other or further orders



Prayer in WP(MD) No.30151 of 2025:

To issue a Writ of Certiorarified Mandamus calling for records pursuant to the impugned order of the 4th respondent bearing DIN. ITBA/COM/F/17/2025-26/1075575118(1) dated 09.04.2025 for the AY 2021-22 and quash the same and consequently direct the 4th respondent to condone the delay in filing return of income for AY 2021-22 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 No. 13/2023 dated 26.07.2023 and 14/2024 dated 30-10-2024 and pass such other or further orders

Prayer in WP(MD) No.30152 of 2025:

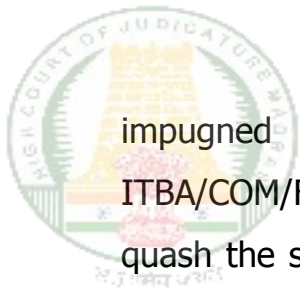
To issue a Writ of Certiorarified Mandamus calling for records pursuant to the impugned order of the 4th respondent bearing DIN. ITBA/COM/F/17/2025-26/1075575212(1) dated 09.04.2025 for the AY 2022-23 and quash the same and consequently direct the 4th respondent to condone the delay in filing return 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 No. 13/2023 dated 26.07.2023 and 14/2024 dated 30-10-2024 and pass such other or further orders

Prayer in WP(MD) No.30153 of 2025:

To issue a Writ of Certiorarified Mandamus calling for records pursuant to the impugned order of the 4th respondent bearing DIN. ITBA/COM/F/17/2024-25/1071625230(1) dated 27.12.2024 for the AY 2021-22 and quash the same and consequently direct the 4th respondent to condone the delay in filing return of income for AY 2021-22 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 No. 13/2023 dated 26.07.2023 and 14/2024 dated 30-10-2024 and pass such other or further orders

Prayer in WP(MD) No.30154 of 2025:

To issue a Writ of Certiorarified Mandamus calling for records pursuant to the



impugned order of the 4th respondent bearing DIN. ITBA/COM/F/17/2024-25/1071625509(1) dated 27.12.2024 for the AY 2022-23 and quash the same and consequently direct the 4th respondent 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 No. 13/2023 dated 26.07.2023 and 14/2024 dated 30-10-2024 and pass such other or further orders

Prayer in WP(MD) No.30155 of 2025:

To issue a Writ of Certiorarified Mandamus calling for records pursuant to the impugned order of the 4th respondent bearing DIN. ITBA/COM/F/17/2025-26/1075446227(1) dated 03.04.2025 for the AY 2021-22 and quash the same and consequently direct the 4th respondent to condone the delay in filing return of income for AY 2021-22 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 No. 13/2023 dated 26.07.2023 and 14/2024 dated 30-10-2024 and pass such other or further orders

Prayer in WP(MD) No.30156 of 2025:

To issue a Writ of Certiorarified Mandamus, calling for records pursuant to the impugned order of the 4th respondent bearing DIN - ITBA/COM/F/17/2025-26/1075454695(1) dated 03.04.2025 for the AY 2022-23 and quash the same and consequently direct the 4th respondent 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 No.13/2023 dated 26.07.2023 and 14/2024 dated 30.10.2024 and pass such further or other orders

Prayer in WP(MD) No.30157 of 2025:

To issue a Writ of Certiorarified Mandamus, calling for records pursuant to the impugned order of the 4th respondent bearing DIN -



ITBA/COM/F/17/2024-25/1071030074(1) dated 09.12.2024 for the AY 2021-22 and quash the same and consequently direct the 4th respondent to condone the delay in filing return of income for AY 2021-22 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 No.13/2023 dated 26.07.2023 and 14/2024 dated 30.10.2024 and pass such further or other orders

Prayer in WP(MD) No.30158 of 2025:

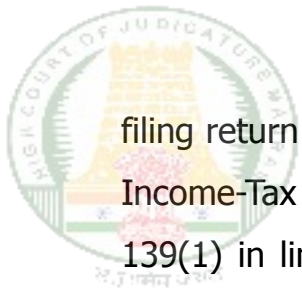
To issue a Writ of Certiorarified Mandamus, calling for records pursuant to the impugned order of the 4th respondent bearing DIN - ITBA/COM/F/17/2024-25/1071030264(1) dated 09.12.2024 for the AY 2022-23 and quash the same and consequently direct the 4th respondent to condone the delay in filing return 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 No.13/2023 dated 26.07.2023 and 14/2024 dated 30.10.2024 and pass such further or other orders

Prayer in WP(MD) No.30159 of 2025:

To issue a Writ of Certiorarified Mandamus, calling for records pursuant to the impugned order of the 4th respondent bearing DIN - ITBA/COM/F/17/2024-25/1067217839(1) dated 01.08.2024 for the AY 2018-2019 and quash the same and consequently direct the 4th respondent 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 No.13/2023 dated 26.07.2023 and 14/2024 dated 30.10.2024 and pass such further or other orders.

Prayer in WP(MD) No.30160 of 2025:

To issue a Writ of Certiorarified Mandamus, calling for records pursuant to the impugned order of the 4th respondent bearing DIN - ITBA/COM/F/17/2024-25/1067185461(1) dated 31.07.2024 for the AY 2020-21 and quash the same and consequently direct the 4th respondent to condone the delay in



filing return of income for AY 2020-21 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 No. 13/2023 dated 26.07.2023 and 14/2024 dated 30-10-2024 and pass such other or further orders

Prayer in WP(MD) No.30161 of 2025:

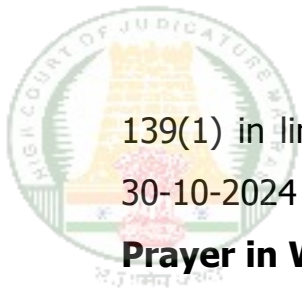
To issue a Writ of Certiorarified Mandamus, calling for records pursuant to the impugned order of the 4th respondent bearing DIN. ITBA/COM/F/17/2024-25/1067185696(1) dated 31.07.2024 for the AY 2021-22 and quash the same and consequently direct the 4th respondent to condone the delay in filing return of income for AY 2021-22 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 No. 13/2023 dated 26.07.2023 and 14/2024 dated 30-10-2024 and pass such other or further orders

Prayer in WP(MD) No.30162 of 2025:

To issue a Writ of Certiorarified Mandamus, calling for records pursuant to the impugned order of the 4th respondent bearing DIN. ITBA/COM/F/17/2024-25/1067186014(1) dated 31.07.2024 for the AY 2022-23 and quash the same and consequently direct the 4th respondent 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 No. 13/2023 dated 26.07.2023 and 14/2024 dated 30-10-2024 and pass such other or further orders

Prayer in WP(MD) No.30163 of 2025:

To issue a Writ of Certiorarified Mandamus, calling for records pursuant to the impugned order of the 4th respondent bearing DIN. ITBA/COM/F/17/2024-25/1071025185(1) dated 09.12.2024 for the AY 2018-19 and quash the same and consequently direct the 4th respondent 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 No. 13/2023 dated 26.07.2023 and 14/2024 dated 30-10-2024 and pass such other or further orders

Prayer in WP(MD) No.30164 of 2025:

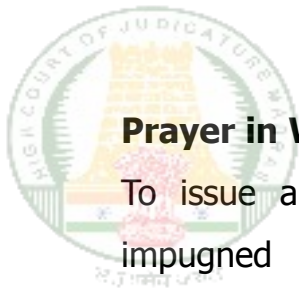
To issue a Writ of Certiorarified Mandamus, calling for records pursuant to the impugned order of the 4th respondent bearing DIN. ITBA/COM/F/17/2024-25/1071025422(1) dated 09.12.2024 for the AY 2020-21 and quash the same and consequently direct the 4th respondent to condone the delay in filing return of income for AY 2020-21 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 No. 13/2023 dated 26.07.2023 and 14/2024 dated 30-10-2024 and pass such other or further orders

Prayer in WP(MD) No.30165 of 2025:

To issue a Writ of Certiorarified Mandamus, calling for records pursuant to the impugned order of the 4th respondent bearing DIN. ITBA/COM/F/17/2024-25/1071028359(1) dated 09.12.2024 for the AY 2021-22 and quash the same and consequently direct the 4th respondent to condone the delay in filing return of income for AY 2021-22 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 No. 13/2023 dated 26.07.2023 and 14/2024 dated 30-10-2024 and pass such other or further orders

Prayer in WP(MD) No.30166 of 2025:

To issue a Writ of Certiorarified Mandamus calling for records pursuant to the impugned order of the 4th respondent bearing DIN. ITBA/COM/F/17/2024-25/1071028820(1) dated 09.12.2024 for the AY2022-23 and quash the same and consequently direct the 4th respondent 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 No. 13/2023 dated 26.07.2023 and 14/2024 dated 30-10-2024 and pass such other or further orders



Prayer in WP(MD) No.30167 of 2025:

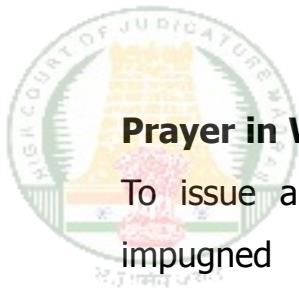
To issue a Writ of Certiorarified Mandamus calling for records pursuant to the impugned order of the 4th respondent bearing DIN. ITBA/COM/F/17/2025-26/1075672854(1) dated 17.04.2025 for the AY 2022-23 and quash the same and consequently direct the 4th respondent to condone the delay in filing return 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 No. 13/2023 dated 26.07.2023 and 14/2024 dated 30-10-2024 and pass such other or further orders

Prayer in WP(MD) No.30168 of 2025:

To issue a Writ of Certiorarified Mandamus calling for records pursuant to the impugned order of the 4th respondent bearing DIN. ITBA/COM/F/17/2024-25/1067400617(1) dated 07.08.2024 for the AY 2022-23 and quash the same and consequently direct the 4th respondent 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 No.13/2023 dated 26.07.2023 and 14/2024 dated 30-10-2024 and pass such other or further orders

Prayer in WP(MD) No.30169 of 2025:

To issue a Writ of Certiorarified Mandamus calling for records pursuant to the impugned order of the 4th respondent bearing DIN. ITBA/COM/F/17/2024-25/1067473168(1) dated 09.08.2024 for the AY 2020-21 and quash the same and consequently direct the 4th respondent to condone the delay in filing return of income for AY 2020-21 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 No. 13/2023 dated 26.07.2023 and 14/2024 dated 30-10-2024 and pass such other or further orders



Prayer in WP(MD) No.30170 of 2025:

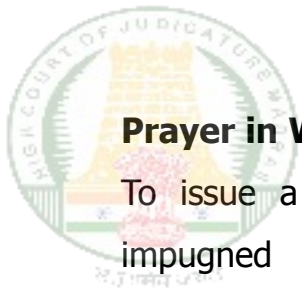
To issue a Writ of Certiorarified Mandamus calling for records pursuant to the impugned order of the 4th respondent bearing DIN. ITBA/COM/F/17/2024-25/1069247813(1) dated 30.09.2024 for the AY 2018-19 and quash the same and consequently direct the 4th respondent to condone the delay in filing return 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 No. 13/2023 dated 26.07.2023 and 14/2024 dated 30-10-2024 and pass such other or further orders

Prayer in WP(MD) No.30171 of 2025:

To issue a Writ of Certiorarified Mandamus calling for records pursuant to the impugned order of the 4th respondent bearing DIN. ITBA/COM/F/17/2024-25/1073616283(1) dated 24.02.2025 for the AY2018-19 and quash the same and consequently direct the 4th respondent 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 No. 13/2023 dated 26.07.2023 and 14/2024 dated 30-10-2024 and pass such other or further orders

Prayer in WP(MD) No.30172 of 2025:

To issue a Writ of Certiorarified Mandamus calling for records pursuant to the impugned order of the 4th respondent bearing DIN. ITBA/COM/F/17/2024-25/1072990572(1) dated 06.02.2025 for the AY 2022-23 and quash the same and consequently direct the 4th respondent 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 No. 13/2023 dated 26.07.2023 and 14/2024 dated 30-10-2024 and pass such other or further orders



Prayer in WP(MD) No.30173 of 2025:

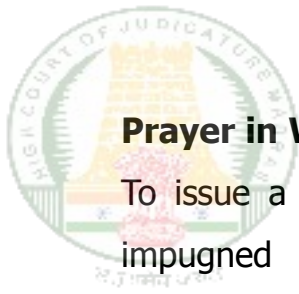
To issue a Writ of Certiorarified Mandamus calling for records pursuant to the impugned order of the 4th respondent bearing DIN. ITBA/COM/F/17/2024-25/1067475023(1) dated 09.08.2024 for the AY 2018-19 and quash the same and consequently direct the 4th respondent to condone the delay in filing return 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 No. 13/2023 dated 26.07.2023 and 14/2024 dated 30-10-2024 and pass such other or further orders

Prayer in WP(MD) No.30174 of 2025:

To issue a Writ of Certiorarified Mandamus calling for records pursuant to the impugned order of the 4th respondent bearing DIN. ITBA/COM/F/17/2024-25/1074565374(1) dated 17.03.2025 for the AY 2020-21 and quash the same and consequently direct the 4th respondent to condone the delay in filing return of income for AY 2020-21 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 No. 13/2023 dated 26.07.2023 and 14/2024 dated 30-10-2024 and pass such other or further orders

Prayer in WP(MD) No.30175 of 2025:

To issue a Writ of Certiorarified Mandamus calling for records pursuant to the impugned order of the 4th respondent bearing DIN. ITBA/COM/F/17/2024-25/1074565874(1) dated 17.03.2025 for the AY 2021-22 and quash the same and consequently direct the 4th respondent to condone the delay in filing return of income for AY 2021-22 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 No. 13/2023 dated 26.07.2023 and 14/2024 dated 30-10-2024 and pass such other or further orders



Prayer in WP(MD) No.30176 of 2025:

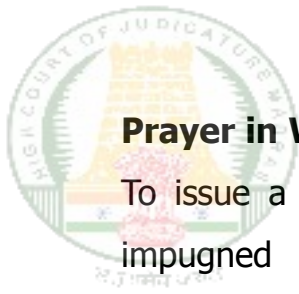
To issue a Writ of Certiorarified Mandamus calling for the records pursuant to the impugned order of the 4th respondent bearing DIN ITBA/COM/F/17/2024-25/1074566229(1) dated 17.03.2025 for the AY 2022-23 and quash the same and consequently direct the 4th respondent to condone the delay in filing return 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 No.13/2023 dated 26.07.2023 and 14/2024 dated 30.10.2024 and pass such other or further orders

Prayer in WP(MD) No.30177 of 2025:

To issue a Writ of Certiorarified Mandamus calling for the records pursuant to the impugned order of the 4th respondent bearing DIN ITBA/COM/F/17/2024-25/1074037440(1) dated 05.03.2025 for the AY 2018-19 and quash the same and consequently direct the 4th respondent 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 No.13/2023 dated 26.07.2023 and 14/2024 dated 30.10.2024 and pass such other or further orders

Prayer in WP(MD) No.30178 of 2025:

To issue a Writ of Certiorarified Mandamus calling for the records pursuant to the impugned order of the 4th respondent bearing DIN ITBA/COM/F/17/2024-25/1074037727(1) dated 05.03.2025 for the AY 2019-20 and quash the same and consequently direct the 4th respondent to condone the delay in filing return of income for AY 2019-20 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 No.13/2023 dated 26.07.2023 and 14/2024 dated 30.10.2024 and pass such other or further orders



Prayer in WP(MD) No.30179 of 2025:

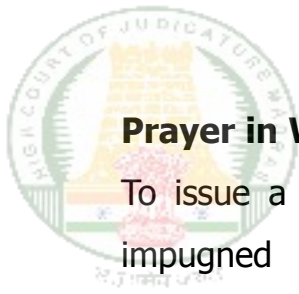
To issue a Writ of Certiorarified Mandamus calling for the records pursuant to the impugned order of the 4th respondent bearing DIN ITBA/COM/F/17/2024-25/1074038255(1) dated 05.03.2025 for the AY 2020-21 and quash the same and consequently direct the 4th respondent to condone the delay in filing return of income for AY 2020-21 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 No.13/2023 dated 26.07.2023 and 14/2024 dated 30.10.2024 and pass such other or further orders

Prayer in WP(MD) No.30180 of 2025:

To issue a Writ of Certiorarified Mandamus calling for the records pursuant to the impugned order of the 4th respondent bearing DIN ITBA/COM/F/17/2024-25/1067184306(1) dated 31.07.2024 for the AY 2018-19 and quash the same and consequently direct the 4th respondent 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 No.13/2023 dated 26.07.2023 and 14/2024 dated 30.10.2024 and pass such other or further orders

Prayer in WP(MD) No.30181 of 2025:

To issue a Writ of Certiorarified Mandamus calling for the records pursuant to the impugned order of the 4th respondent bearing DIN ITBA/COM/F/17/2024-25/1073632227(1) dated 24.02.2025 for the AY 2021-22 and quash the same and consequently direct the 4th respondent to condone the delay in filing return of income for AY 2021-22 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 No.13/2023 dated 26.07.2023 and 14/2024 dated 30.10.2024 and pass such other or further orders



Prayer in WP(MD) No.30182 of 2025:

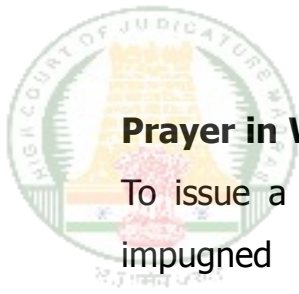
To issue a Writ of Certiorarified Mandamus calling for the records pursuant to the impugned order of the 4th respondent bearing DIN ITBA/COM/F/17/2024-25/1073632469(1) dated 24.02.2025 for the AY 2022-23 and quash the same and consequently direct the 4th respondent to condone the delay in filing return 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 No.13/2023 dated 26.07.2023 and 14/2024 dated 30.10.2024 and pass such other or further orders

Prayer in WP(MD) No.30183 of 2025:

To issue a Writ of Certiorarified Mandamus calling for the records pursuant to the impugned order of the 4th respondent bearing DIN ITBA/COM/F/17/2024-25/1072017400(1) dated 09.01.2025 for the AY 2018-19 and quash the same and consequently direct the 4th respondent to condone the delay in filing return of income for AY2018-19 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 No.13/2023 dated 26.07.2023 and 14/2024 dated 30.10.2024 and pass such other or further orders

Prayer in WP(MD) No.30184 of 2025:

To issue a Writ of Certiorarified Mandamus calling for the records pursuant to the impugned order of the 4th respondent bearing DIN ITBA/COM/F/17/2024-25/1066130690(1) dated 27.06.2024 for the AY 2022-23 and quash the same and consequently direct the 4th respondent 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 No.13/2023 dated 26.07.2023 and 14/2024 dated 30.10.2024 and pass such other or further orders



Prayer in WP(MD) No.30185 of 2025:

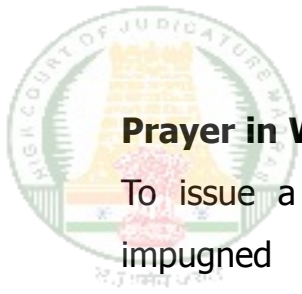
To issue a Writ of Certiorarified Mandamus calling for the records pursuant to the impugned order of the 4th respondent bearing DIN ITBA/COM/F/17/2025-26/1075672512(1) dated 17.04.2025 for the AY 2019-20 and quash the same and consequently direct the 4th respondent to condone the delay in filing return of income for AY 2019-20 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 No.13/2023 dated 26.07.2023 and 14/2024 dated 30.10.2024 and pass such other or further orders

Prayer in WP(MD) No.30186 of 2025:

To issue a Writ of Certiorarified Mandamus, calling for records pursuant to the impugned order of the 4th respondent bearing DIN. ITBA/COM/F/17/2024-25/1074556287(1) dated 17.03.2025 for the AY 2021-22 and quash the same and consequently direct the 4th respondent to condone the delay in filing return of income for AY 2021-22 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 No. 13/2023 dated 26.07.2023 and 14/2024 dated 30-10-2024 and pass such other or further orders

Prayer in WP(MD) No.30187 of 2025:

To issue a Writ of Certiorarified Mandamus, calling for records pursuant to the impugned order of the 4th respondent bearing DIN. ITBA/COM/F/17/2024-25/1066829264(1) dated 19.07.2024 for the AY 2019-20 and quash the same and consequently direct the 4th respondent to condone the delay in filing return of income for AY 2019-20 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 No. 13/2023 dated 26.07.2023 and 14/2024 dated 30-10-2024 and pass such other or further orders



Prayer in WP(MD) No.30188 of 2025:

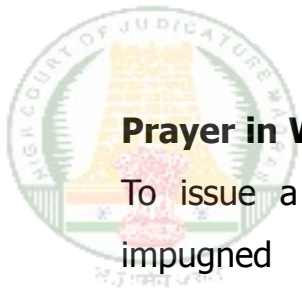
To issue a Writ of Certiorarified Mandamus, calling for records pursuant to the impugned order of the 4th respondent bearing DIN. ITBA/COM/F/17/2024-25/1072927268(1) dated 05.02.2025 for the AY 2018-19 and quash the same and consequently direct the 4th respondent to condone the delay in filing return 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 No. 13/2023 dated 26.07.2023 and 14/2024 dated 30-10-2024 and pass such other or further orders

Prayer in WP(MD) No.30189 of 2025:

To issue a Writ of Certiorarified Mandamus, calling for records pursuant to the impugned order of the 4th respondent bearing DIN. ITBA/COM/F/17/2024-25/1072927722(1) dated 05.02.2025 for the AY 2020-21 and quash the same and consequently direct the 4th respondent to condone the delay in filing return of income for AY 2020-21 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 No. 13/2023 dated 26.07.2023 and 14/2024 dated 30-10-2024 and pass such other or further orders

Prayer in WP(MD) No.30190 of 2025:

To issue a Writ of Certiorarified Mandamus calling for records pursuant to the impugned order of the 4th respondent bearing DIN. ITBA/COM/F/17/2024-25/1072927907(1) dated 05.02.2025 for the AY 2021-22 and quash the same and consequently direct the 4th respondent to condone the delay in filing return of income for AY 2021-22 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 No. 13/2023 dated 26.07.2023 and 14/2024 dated 30-10-2024 and pass such other or further orders



Prayer in WP(MD) No.30191 of 2025:

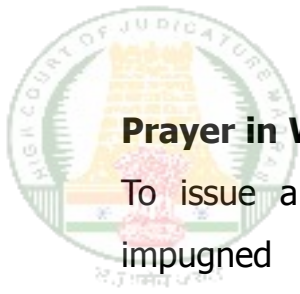
To issue a Writ of Certiorarified Mandamus calling for records pursuant to the impugned order of the 4th respondent bearing DIN. ITBA/COM/F/17/2024-25/1072928080(1) dated 05.02.2025 for the AY 2022-23 and quash the same and consequently direct the 4th respondent to condone the delay in filing return 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 No. 13/2023 dated 26.07.2023 and 14/2024 dated 30-10-2024 and pass such other or further orders

Prayer in WP(MD) No.30192 of 2025:

To issue a Writ of Certiorarified Mandamus calling for records pursuant to the impugned order of the 4th respondent bearing DIN. ITBA/COM/F/17/2024-25/1067112786(1) dated 29.07.2024 for the AY 2021-22 and quash the same and consequently direct the 4th respondent to condone the delay in filing return of income for AY 2021-22 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 No. 13/2023 dated 26.07.2023 and 14/2024 dated 30-10-2024 and pass such other or further orders

Prayer in WP(MD) No.30193 of 2025:

To issue a Writ of Certiorarified Mandamus calling for records pursuant to the impugned order of the 4th respondent bearing DIN. ITBA/COM/F/17/2024-25/1067474589(1) dated 09.08.2024 for the AY 2021-22 and quash the same and consequently direct the 4th respondent to condone the delay in filing return of income for AY 2021-22 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 No. 13/2023 dated 26.07.2023 and 14/2024 dated 30-10-2024 and pass such other or further orders



Prayer in WP(MD) No.30194 of 2025:

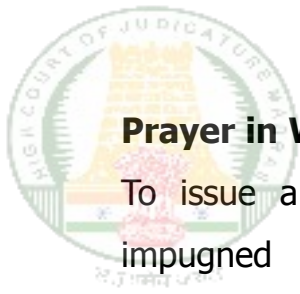
To issue a Writ of Certiorarified Mandamus calling for records pursuant to the impugned order of the 4th respondent bearing DIN. ITBA/COM/F/17/2024-25/1067474811(1) dated 09.08.2024 for the AY 2022-23 and quash the same and consequently direct the 4th respondent to condone the delay in filing return 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 No. 13/2023 dated 26.07.2023 and 14/2024 dated 30-10-2024 and pass such other or further orders

Prayer in WP(MD) No.30195 of 2025:

To issue a Writ of Certiorarified Mandamus calling for records pursuant to the impugned order of the 4th respondent bearing DIN. ITBA/COM/F/17/2024-25/1074180878(1) dated 07.03.2025 for the AY 2018-19 and quash the same and consequently direct the 4th respondent 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 No. 13/2023 dated 26.07.2023 and 14/2024 dated 30-10-2024 and pass such other or further orders

Prayer in WP(MD) No.30196 of 2025:

To issue a Writ of Certiorarified Mandamus calling for records pursuant to the impugned order of the 4th respondent bearing DIN. ITBA/COM/F/17/2024-25/1074190570(1) dated 07.03.2025 for the AY 2019-20 and quash the same and consequently direct the 4th respondent to condone the delay in filing return of income for AY 2019-20 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 No. 13/2023 dated 26.07.2023 and 14/2024 dated 30-10-2024 and pass such other or further orders



Prayer in WP(MD) No.30197 of 2025:

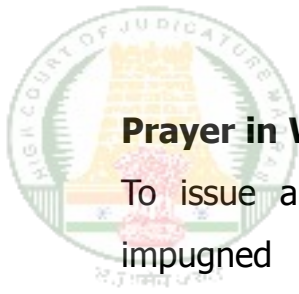
To issue a Writ of Certiorarified Mandamus calling for records pursuant to the impugned order of the 4th respondent bearing DIN. ITBA/COM/F/17/2024-25/1074191385(1) dated 07.03.2025 for the AY 2020-21 and quash the same and consequently direct the 4th respondent to condone the delay in filing return of income for AY 2020-21 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 No. 13/2023 dated 26.07.2023 and 14/2024 dated 30-10-2024 and pass such other or further orders

Prayer in WP(MD) No.30198 of 2025:

To issue a Writ of Certiorarified Mandamus calling for records pursuant to the impugned order of the 4th respondent bearing DIN. ITBA/COM/F/17/2024-25/1074191865(1) dated 07.03.2025 for the AY 2021-22 and quash the same and consequently direct the 4th respondent to condone the delay in filing return of income for AY 2021-22 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 No. 13/2023 dated 26.07.2023 and 14/2024 dated 30-10-2024 and pass such other or further orders

Prayer in WP(MD) No.30199 of 2025:

To issue a Writ of Certiorarified Mandamus calling for records pursuant to the impugned order of the 4th respondent bearing DIN. ITBA/COM/F/17/2024-25/1074192964(1) dated 07.03.2025 for the AY2022-23 and quash the same and consequently direct the 4th respondent 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 No. 13/2023 dated 26.07.2023 and 14/2024 dated 30-10-2024 and pass such other or further orders



Prayer in WP(MD) No.30200 of 2025:

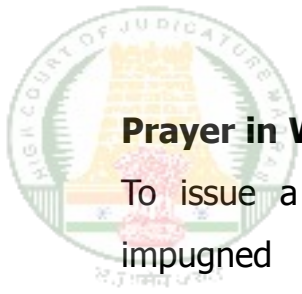
To issue a Writ of Certiorarified Mandamus calling for records pursuant to the impugned order of the 4th respondent bearing DIN. ITBA/COM/F/17/2024-25/1070628172(1) dated 26.11.2024 for the AY 2018-19 and quash the same and consequently direct the 4th respondent to condone the delay in filing return 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 No. 13/2023 dated 26.07.2023 and 14/2024 dated 30-10-2024 and pass such other or further orders.

Prayer in WP(MD) No.30201 of 2025:

To issue a Writ of Certiorarified Mandamus calling for records pursuant to the impugned order of the 4th respondent bearing DIN. ITBA/COM/F/17/2024-25/1067169979(1) dated 31.07.2024 for the AY2018-19 and quash the same and consequently direct the 4th respondent 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 No. 13/2023 dated 26.07.2023 and 14/2024 dated 30-10-2024 and pass such other or further orders

Prayer in WP(MD) No.30202 of 2025:

To issue a Writ of Certiorarified Mandamus calling for records pursuant to the impugned order of the 4th respondent bearing DIN. ITBA/COM/F/17/2024-25/1067170882(1) dated 31.07.2024 for the AY 2022-23 and quash the same and consequently direct the 4th respondent 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 No. 13/2023 dated 26.07.2023 and 14/2024 dated 30-10-2024 and pass such other or further orders



Prayer in WP(MD) No.30203 of 2025:

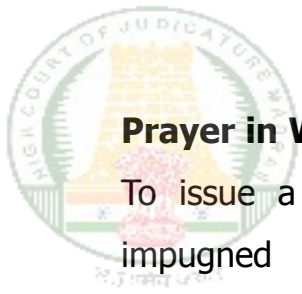
To issue a Writ of Certiorarified Mandamus calling for records pursuant to the impugned order of the 4th respondent bearing DIN. ITBA/COM/F/17/2024-25/1074036361(1) dated 05.03.2025 for the AY 2021-22 and quash the same and consequently direct the 4th respondent to condone the delay in filing return of income for AY 2021-22 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 No. 13/2023 dated 26.07.2023 and 14/2024 dated 30-10-2024 and pass such other or further orders

Prayer in WP(MD) No.30204 of 2025:

To issue a Writ of Certiorarified Mandamus calling for records pursuant to the impugned order of the 4th respondent bearing DIN. ITBA/COM/F/17/2024-25/1074036963(1) dated 05.03.2025 for the AY 2022-23 and quash the same and consequently direct the 4th respondent 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 No. 13/2023 dated 26.07.2023 and 14/2024 dated 30-10-2024 and pass such other or further orders

Prayer in WP(MD) No.30205 of 2025:

To issue a Writ of Certiorarified Mandamus calling for records pursuant to the impugned order of the 4th respondent bearing DIN. ITBA/COM/F/17/2024-25/1074193400(1) dated 07.03.2025 for the AY2018-19 and quash the same and consequently direct the 4th respondent 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 No. 13/2023 dated 26.07.2023 and 14/2024 dated 30-10-2024 and pass such other or further orders



Prayer in WP(MD) No.30206 of 2025:

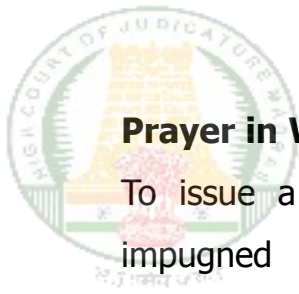
To issue a Writ of Certiorarified Mandamus, calling for records pursuant to the impugned order of the 4th respondent bearing DIN. ITBA/COM/F/17/2024-25/1074193719(1) dated 07.03.2025 for the AY 2019-20 and quash the same and consequently direct the 4th respondent to condone the delay in filing return of income for AY 2019-20 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 No. 13/2023 dated 26.07.2023 and 14/2024 dated 30-10-2024 and pass such other or further orders

Prayer in WP(MD) No.30207 of 2025:

To issue a Writ of Certiorarified Mandamus, calling for records pursuant to the impugned order of the 4th respondent bearing DIN. ITBA/COM/F/17/2024-25/1074447196(1) dated 13.03.2025 for the AY 2020-21 and quash the same and consequently direct the 4th respondent to condone the delay in filing return of income for AY 2020-21 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 No. 13/2023 dated 26.07.2023 and 14/2024 dated 30-10-2024 and pass such other or further orders

Prayer in WP(MD) No.30208 of 2025:

To issue a Writ of Certiorarified Mandamus, calling for records pursuant to the impugned order of the 4th respondent bearing DIN. ITBA/COM/F/17/2024-25/1074553737(1) dated 17.03.2025 for the AY 2018-19 and quash the same and consequently direct the 4th respondent 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 No. 13/2023 dated 26.07.2023 and 14/2024 dated 30-10-2024 and pass such other or further orders



Prayer in WP(MD) No.30209 of 2025:

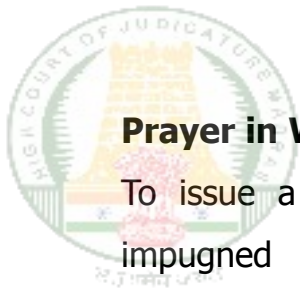
To issue a Writ of Certiorarified Mandamus, calling for records pursuant to the impugned order of the 4th respondent bearing DIN. ITBA/COM/F/17/2024-25/1074556471(1) dated 17.03.2025 for the AY 2022-23 and quash the same and consequently direct the 4th respondent to condone the delay in filing return 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 No. 13/2023 dated 26.07.2023 and 14/2024 dated 30-10-2024 and pass such other or further orders

Prayer in WP(MD) No.30210 of 2025:

To issue a Writ of Certiorarified Mandamus, calling for records pursuant to the impugned order of the 4th respondent bearing DIN. ITBA/COM/F/17/2024-25/1066390466(1) dated 04.07.2024 for the AY 2021-22 and quash the same and consequently direct the 4th respondent to condone the delay in filing return of income for AY 2021-22 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 No. 13/2023 dated 26.07.2023 and 14/2024 dated 30-10-2024 and pass such other or further orders

Prayer in WP(MD) No.30211 of 2025:

To issue a Writ of Certiorarified Mandamus, calling for records pursuant to the impugned order of the 4th respondent bearing DIN. ITBA/COM/F/17/2024-25/1066390727(1) dated 04.07.2024 for the AY 2022-23 and quash the same and consequently direct the 4th respondent 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 No. 13/2023 dated 26.07.2023 and 14/2024 dated 30-10-2024 and pass such other or further orders



Prayer in WP(MD) No.30212 of 2025:

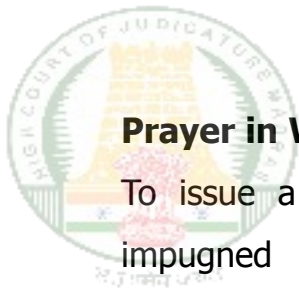
To issue a Writ of Certiorarified Mandamus, calling for records pursuant to the impugned order of the 4th respondent bearing DIN. ITBA/COM/F/17/2024-25/1063933182(1) dated 05.04.2024 for the AY 2020-21 and quash the same and consequently direct the 4th respondent to condone the delay in filing return of income for AY 2020-21 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 No. 13/2023 dated 26.07.2023 and 14/2024 dated 30-10-2024 and pass such other or further orders

Prayer in WP(MD) No.30213 of 2025:

To issue a Writ of Certiorarified Mandamus, calling for records pursuant to the impugned order of the 4th respondent bearing DIN. ITBA/COM/F/17/2024-25/1068369616(1) dated 05.09.2024 for the AY 2021-22 and quash the same and consequently direct the 4th respondent to condone the delay in filing return of income for AY 2021-22 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 No. 13/2023 dated 26.07.2023 and 14/2024 dated 30-10-2024 and pass such other or further orders

Prayer in WP(MD) No.30214 of 2025:

To issue a Writ of Certiorarified Mandamus, calling for records pursuant to the impugned order of the 4th respondent bearing DIN. ITBA/COM/F/17/2024-25/1072333399(1) dated 20.01.2025 for the AY 2022-23 and quash the same and consequently direct the 4th respondent 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 No. 13/2023 dated 26.07.2023 and 14/2024 dated 30-10-2024 and pass such other or further orders



Prayer in WP(MD) No.30215 of 2025:

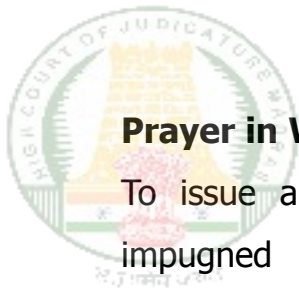
To issue a Writ of Certiorarified Mandamus, calling for records pursuant to the impugned order of the 4th respondent bearing DIN. ITBA/COM/F/17/2024-25/1070252361(1) dated 11.11.2024 for the AY 2018-19 and quash the same and consequently direct the 4th respondent to condone the delay in filing return 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 No. 13/2023 dated 26.07.2023 and 14/2024 dated 30-10-2024 and pass such other or further orders

Prayer in WP(MD) No.30216 of 2025:

To issue a Writ of Certiorarified Mandamus calling for records pursuant to the impugned order of the 4th respondent bearing DIN. ITBA/COM/F/17/2024-25/1070252576(1) dated 11.11.2024 for the AY 2020-21 and quash the same and consequently direct the 4th respondent to condone the delay in filing return of income for AY 2020-21 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 No. 13/2023 dated 26.07.2023 and 14/2024 dated 30-10-2024 and pass such other or further orders

Prayer in WP(MD) No.30217 of 2025:

To issue a Writ of Certiorarified Mandamus calling for records pursuant to the impugned order of the 4th respondent bearing DIN. ITBA/COM/F/17/2024-25/1071978991(1) dated 08.01.2025 for the AY 2021-22 and quash the same and consequently direct the 4th respondent to condone the delay in filing return of income for AY 2021-22 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 No. 13/2023 dated 26.07.2023 and 14/2024 dated 30-10-2024 and pass such other or further orders



Prayer in WP(MD) No.30218 of 2025:

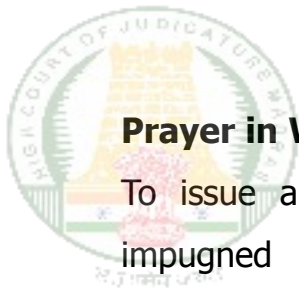
To issue a Writ of Certiorarified Mandamus calling for records pursuant to the impugned order of the 4th respondent bearing DIN. ITBA/COM/F/17/2024-25/1071716743(1) dated 31.12.2024 for the AY2022-23 and quash the same and consequently direct the 4th respondent to condone the delay in filing return of 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 No. 13/2023 dated 26.07.2023 and 14/2024 dated 30-10-2024 and pass such other or further orders

Prayer in WP(MD) No.30219 of 2025:

To issue a Writ of Certiorarified Mandamus calling for records pursuant to the impugned order of the 4th respondent bearing DIN. ITBA/COM/F/17/2024-25/1070112571(1) dated 05.11.2024 for the AY 2018-19 and quash the same and consequently direct the 4th respondent 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 No. 13/2023 dated 26.07.2023 and 14/2024 dated 30-10-2024 and pass such other or further orders

Prayer in WP(MD) No.30220 of 2025:

To issue a Writ of Certiorarified Mandamus calling for records pursuant to the impugned order of the 4th respondent bearing DIN. ITBA/COM/F/17/2024-25/1071421327(1) dated 20.12.2024 for the AY 2020-21 and quash the same and consequently direct the 4th respondent to condone the delay in filing return of income for AY 2020-21 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 No. 13/2023 dated 26.07.2023 and 14/2024 dated 30-10-2024 and pass such other or further orders



Prayer in WP(MD) No.30221 of 2025:

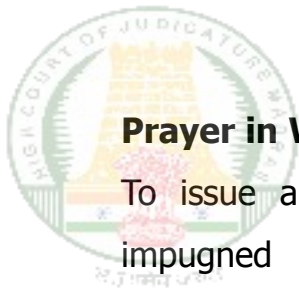
To issue a Writ of Certiorarified Mandamus calling for records pursuant to the impugned order of the 4th respondent bearing DIN. ITBA/COM/F/17/2024-25/1071421452(1) dated 20.12.2024 for the AY2022-23 and quash the same and consequently direct the 4th respondent to condone the delay in filing return of 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 No. 13/2023 dated 26.07.2023 and 14/2024 dated 30-10-2024 and pass such other or further orders

Prayer in WP(MD) No.30222 of 2025:

To issue a Writ of Certiorarified Mandamus calling for records pursuant to the impugned order of the 4th respondent bearing DIN. ITBA/COM/F/17/2024-25/1066602929(1) dated 11.07.2024 for the AY 2018-2019 and quash the same and consequently direct the 4th respondent 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 No. 13/2023 dated 26.07.2023 and 14/2024 dated 30-10-2024 and pass such other or further orders

Prayer in WP(MD) No.30223 of 2025:

To issue a Writ of Certiorarified Mandamus calling for records pursuant to the impugned order of the 4th respondent bearing DIN. ITBA/COM/F/17/2024-25/1067846032(1) dated 22.08.2024 for the AY 2018-2019 and quash the same and consequently direct the 4th respondent to condone the delay in filing return of income for AY 2018-2019 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 No. 13/2023 dated 26.07.2023 and 14/2024 dated 30-10-2024 and pass such other or further orders



Prayer in WP(MD) No.30224 of 2025:

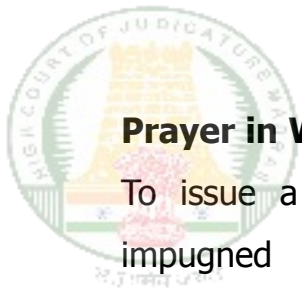
To issue a Writ of Certiorarified Mandamus calling for records pursuant to the impugned order of the 4th respondent bearing DIN. ITBA/COM/F/17/2024-25/1067845760(1) dated 22.08.2024 for the AY 2019-20 and quash the same and consequently direct the 4th respondent to condone the delay in filing return of income for AY 2019-20 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 No. 13/2023 dated 26.07.2023 and 14/2024 dated 30-10-2024 and pass such other or further orders

Prayer in WP(MD) No.30225 of 2025:

To issue a Writ of Certiorarified Mandamus calling for records pursuant to the impugned order of the 4th respondent bearing DIN. ITBA/COM/F/17/2024-25/1067756815(1) dated 20.08.2024 for the AY 2020-21 and quash the same and consequently direct the 4th respondent to condone the delay in filing return of income for AY 2020-21 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 No. 13/2023 dated 26.07.2023 and 14/2024 dated 30-10-2024 and pass such other or further orders

Prayer in WP(MD) No.30226 of 2025:

To issue a Writ of Certiorarified Mandamus calling for records pursuant to the impugned order of the 4th respondent bearing DIN. ITBA/COM/F/17/2024-25/1067757801(1) dated 20.08.2024 for the AY 2021-22 and quash the same and consequently direct the 4th respondent to condone the delay in filing return of income for AY 2021-22 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 No. 13/2023 dated 26.07.2023 and 14/2024 dated 30-10-2024 and pass such other or further orders



Prayer in WP(MD) No.30227 of 2025:

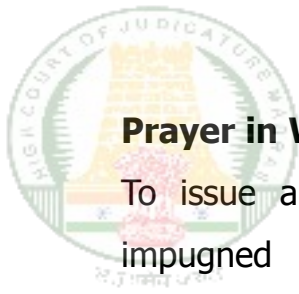
To issue a Writ of Certiorarified Mandamus calling for records pursuant to the impugned order of the 4th respondent bearing DIN. ITBA/COM/F/17/2024-25/1067676331(1) dated 16.08.2024 for the AY 2022-23 and quash the same and consequently direct the 4th respondent to condone the delay in filing return 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 No. 13/2023 dated 26.07.2023 and 14/2024 dated 30-10-2024 and pass such other or further orders

Prayer in WP(MD) No.30228 of 2025:

To issue a Writ of Certiorarified Mandamus calling for records pursuant to the impugned order of the 4th respondent bearing DIN. ITBA/COM/F/17/2024-25/1067647184(1) dated 14.08.2024 for the AY 2018-19 and quash the same and consequently direct the 4th respondent 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 No. 13/2023 dated 26.07.2023 and 14/2024 dated 30-10-2024 and pass such other or further orders

Prayer in WP(MD) No.30229 of 2025:

To issue a Writ of Certiorarified Mandamus calling for records pursuant to the impugned order of the 4th respondent bearing DIN. ITBA/COM/F/17/2024-25/1066118250(1) dated 27.06.2024 for the AY 2018-19 and quash the same and consequently direct the 4th respondent 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 No. 13/2023 dated 26.07.2023 and 14/2024 dated 30-10-2024 and pass such other or further orders



Prayer in WP(MD) No.30230 of 2025:

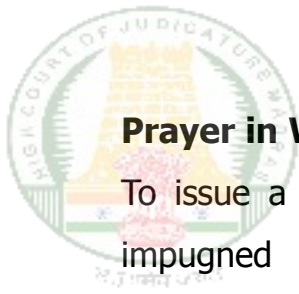
To issue a Writ of Certiorarified Mandamus calling for records pursuant to the impugned order of the 4th respondent bearing DIN. ITBA/COM/F/17/2024-25/1066127495(1) dated 27.06.2024 for the AY 2020-21 and quash the same and consequently direct the 4th respondent to condone the delay in filing return of income for AY 2020-21 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 No. 13/2023 dated 26.07.2023 and 14/2024 dated 30-10-2024 and pass such other or further orders

Prayer in WP(MD) No.30231 of 2025:

To issue a Writ of Certiorarified Mandamus calling for records pursuant to the impugned order of the 4th respondent bearing DIN. ITBA/COM/F/17/2024-25/1066116720(1) dated 27.06.2024 for the AY 2021-22 and quash the same and consequently direct the 4th respondent to condone the delay in filing return of income for AY 2021-22 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 No. 13/2023 dated 26.07.2023 and 14/2024 dated 30-10-2024 and pass such other or further orders

Prayer in WP(MD) No.30232 of 2025:

To issue a Writ of Certiorarified Mandamus calling for the records pursuant to the impugned order of the 4th respondent bearing DIN ITBA/COM/F/17/2024-25/1066127989(1) dated 27.06.2024 for the AY 2022-23 and quash the same and consequently direct the 4th respondent 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 No.13/2023 dated 26.07.2023 and 14/2024 dated 30.10.2024 and pass such other or further orders as this Honble Court may deem fit a



Prayer in WP(MD) No.30233 of 2025:

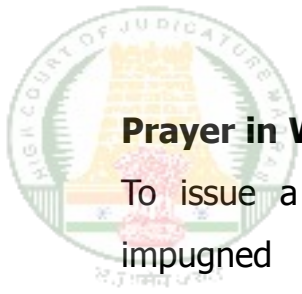
To issue a Writ of Certiorarified Mandamus calling for the records pursuant to the impugned order of the 4th respondent bearing DIN ITBA/COM/F/17/2024-25/1063934570(1) dated 05.04.2024 for the AY 2018-19 and quash the same and consequently direct the 4th respondent to condone the delay in filing return 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 No.13/2023 dated 26.07.2023 and 14/2024 dated 30.10.2024 and pass such other or further orders

Prayer in WP(MD) No.30234 of 2025:

To issue a Writ of Certiorarified Mandamus calling for records pursuant to the impugned order of the 4th respondent bearing DIN. ITBA/COM/F/17/2024-25/1075672736(1) dated 17.04.2025 for the AY 2021-22 and quash the same and consequently direct the 4th respondent to condone the delay in filing return of income for AY 2021-22 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 No. 13/2023 dated 26.07.2023 and 14/2024 dated 30-10-2024 and pass such other or further orders

Prayer in WP(MD) No.30235 of 2025:

To issue a Writ of Certiorarified Mandamus calling for records pursuant to the impugned order of the 4th respondent bearing DIN. ITBA/COM/F/17/2024-25/1073845699(1) dated 28.02.2025 for the AY 2021-22 and quash the same and consequently direct the 4th respondent to condone the delay in filing return of income for AY 2021-22 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 No. 13/2023 dated 26.07.2023 and 14/2024 dated 30-10-2024 and pass such other or further orders



Prayer in WP(MD) No.30236 of 2025:

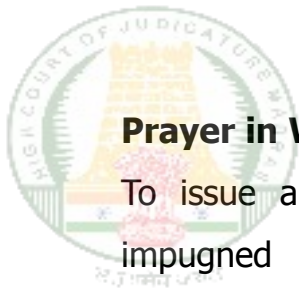
To issue a Writ of Certiorarified Mandamus calling for records pursuant to the impugned order of the 4th respondent bearing DIN. ITBA/COM/F/17/2024-25/1066129541(1) dated 27.06.2024 for the AY 2021-22 and quash the same and consequently direct the 4th respondent to condone the delay in filing return of income for AY 2021-22 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 No. 13/2023 dated 26.07.2023 and 14/2024 dated 30-10-2024 and pass such other or further orders

Prayer in WP(MD) No.30237 of 2025:

To issue a Writ of Certiorarified Mandamus calling for records pursuant to the impugned order of the 4th respondent bearing DIN. ITBA/COM/F/17/2024-25/1074496094(1) dated 14.03.2025 for the AY 2018-19 and quash the same and consequently direct the 4th respondent 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 No. 13/2023 dated 26.07.2023 and 14/2024 dated 30-10-2024 and pass such other or further orders

Prayer in WP(MD) No.30238 of 2025:

To issue a Writ of Certiorarified Mandamus calling for records pursuant to the impugned order of the 4th respondent bearing DIN. ITBA/COM/F/17/2024-25/1074496185(1) dated 14.03.2025 for the AY 2019-20 and quash the same and consequently direct the 4th respondent to condone the delay in filing return of income for AY 2019-20 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 No. 13/2023 dated 26.07.2023 and 14/2024 dated 30-10-2024 and pass such other or further orders



Prayer in WP(MD) No.30239 of 2025:

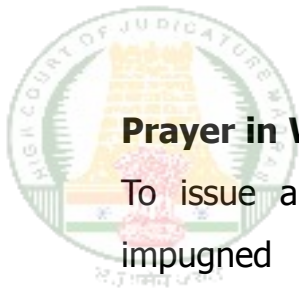
To issue a Writ of Certiorarified Mandamus calling for records pursuant to the impugned order of the 4th respondent bearing DIN. ITBA/COM/F/17/2024-25/1074496230(1) dated 14.03.2025 for the AY 2020-21 and quash the same and consequently direct the 4th respondent to condone the delay in filing return of income for AY 2020-21 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 No. 13/2023 dated 26.07.2023 and 14/2024 dated 30-10-2024 and pass such other or further orders

Prayer in WP(MD) No.30240 of 2025:

To issue a Writ of Certiorarified Mandamus calling for records pursuant to the impugned order of the 4th respondent bearing DIN. ITBA/COM/F/17/2024-25/1074496304(1) dated 14.03.2025 for the AY 2021-22 and quash the same and consequently direct the 4th respondent to condone the delay in filing return of income for AY 2021-22 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 No. 13/2023 dated 26.07.2023 and 14/2024 dated 30-10-2024 and pass such other or further orders

Prayer in WP(MD) No.30241 of 2025:

To issue a Writ of Certiorarified Mandamus calling for records pursuant to the impugned order of the 4th respondent bearing DIN. ITBA/COM/F/17/2024-25/1066129158(1) dated 27.06.2024 for the AY 2018-2019 and quash the same and consequently direct the 4th respondent 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 No. 13/2023 dated 26.07.2023 and 14/2024 dated 30-10-2024 and pass such other or further orders



Prayer in WP(MD) No.30242 of 2025:

To issue a Writ of Certiorarified Mandamus calling for records pursuant to the impugned order of the 4th respondent bearing DIN. ITBA/COM/F/17/2024-25/1066129891(1) dated 27.06.2024 for the AY 2020-21 and quash the same and consequently direct the 4th respondent to condone the delay in filing return of income for AY 2020-21 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 No. 13/2023 dated 26.07.2023 and 14/2024 dated 30-10-2024 and pass such other or further orders

In all cases :

For Petitioners : Mrs.Lakshmi Gopinathan

For Respondents : Mr.R.Murali for R1 and R3

Mr.J.Parekhkumar for R2 and R4

COMMON ORDER

Heard both sides.

2.The petitioners are primary agricultural cooperative credit societies. They claim exemption under Section 80P of the Income Tax Act, 1961. For sustaining such claim, they have to file their returns which should be accompanied by a statutory auditor's report. In the case on hand, returns were not filed in time. The petitioners would claim that they were not served with the copy of the auditor's report in time and that is how the delay in question had taken place.



3.Explanation given by the petitioners does not appear to be all that convincing.

Be that as it may, the Hon'ble Division Bench in WA(MD)No.2334 of 2025 dated 13.08.2025 had taken an indulgent view and exercised its jurisdiction for the purpose of condoning the delay and for acceptance of returns in accordance with the provisions of the Act and Rules. The very same approach has been adopted by a learned Judge of this Court vide order dated 13.08.2025 in WP(MD)Nos.22108 of 2025 etc., batch.

4.Respectfully adopting the very same approach, I quash the orders impugned in these writ petitions. The delay occasioned in filing the returns stands condoned. These writ petitions are allowed accordingly. No costs. Connected miscellaneous petitions are closed.

21.11.2025

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

To:

- 1.The Secretary, Union of India,
Ministry of Finance,
Income Tax Department,
North Block, New Delhi – 110 001.
- 2.The Central Board of Direct Taxes, (CBDT),
Rep.by its Chairman, North Block,
New Delhi – 110 001.



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

WEB COPY

4.The Chief Commissioner of Income Tax,
Office of the CCIT, Bibikulam,
Madurai – 625 002.



WEB COPY



G.R.SWAMINATHAN, J.

SKM

WP(MD)Nos.30146 to 30242 of 2025

21.11.2025