



WEB COPY



1

WP(MD)No.32923 of 2025 etc.,

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 21.11.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

WP(MD)Nos.32923 to 33003 of 2025

and

WMP(MD)Nos.25980 to 25989, 25979, 25990 to 25992, 25994 to 26005, 26008 to 26010, 26013 to 26018, 26020, 26023 to 26026, 26034, 26060, 26064, 26070, 26074 26081, 26084, 26089, 26092, 26094 to 26100, 26103, 26105 to 26111, 26113, 26115, 26117, 26121 to 26125, 26127, 26128, 26131, 26133 to 26135, 26137, 26138 and 26141 of 2025

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

... Petitioner in WP(MD)Nos.
32923 & 32924 of 2025

Y-126 Aruvikarai PACCS Limited

... Petitioner in WP(MD)No.
32925 of 2025

2925 Andoor Primary Agricultural
Co-operative Credit Society

... Petitioner in WP(MD)
No.32926 of 2025

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

... Petitioner in WP(MD)
No.32927 of 2025

Andoor Primary Agricultural Co-operative Credit Society

... Petitioner in WP(MD)
No.32928 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)
No.32929 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)
No.32930 of 2025

Changai Primary Agricultural Co-
operative Credit Society Ltd Y 185
Represented by Secretary, Mr.
Robinson Chellaian,13-185, Changai
Kanjiracode Post, Kanyakumari -
629155, Tamil Nadu

... Petitioner in WP(MD)
No.32931 of 2025

The Charoor PACCS Ltd.,

... Petitioner in WP(MD)
No.32932 of 2025

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

... Petitioner in WP(MD)
No.32933 of 2025

Gandhiji Memorial Co-Operative
Credit Society Ltd Y 175, Represented
by Secretary Mrs. Umarani Gnanam
49, Thazhirpuram Street, Vadasery
Nagercoil, Kanyakumari-629001,
Tamil Nadu

... Petitioner in WP(MD)
Nos.32934, 32935 & 32936 of
2025



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

... Petitioner in WP(MD)
Nos.32937, 32938 & 32939
of 2025

Thejawahar P A C C S Ltd
Represented by Secretary
Mrs. Soba.S
49,Thazhirpuram Street, Vadasery
Nagercoil, Kanyakumari-629001,
Tamil Nadu

... Petitioner in WP(MD)
No.32940 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 629001

... Petitioner in WP(MD)
Nos.32941 & 32942, 32943 of
2025

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

... Petitioner in WP(MD)
No.32944 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.32945 of 2025



The Kattimancode Primary Agricultural
Co-operative Credit Society Ltd Y 76
Represented by Secretary, Mrs. C
Helen Pitty, Kattimancode, Kalkulam,
Kanyakumari- 629102, Tamil Nadu.

... Petitioner in WP(MD)
Nos.32946, 32947, 32948 of
2025

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

... Petitioner in WP(MD)
Nos.32949 & 32950 of 2025

Kulasekharam P A C C S Ltd Y
256, Represented by Secretary
Mrs.Nanthini G, Kovilai, Arasamoodu
Kulasekharam, Kanyakumari-629161
Tamil Nadu.

... Petitioner in WP(MD)
No.32951 of 2025

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

... Petitioner in WP(MD)
No.32952 of 2025

Y-232 Kurunthencode Primary
Agricultural Co-operative Credit
Society Ltd Represented by
Secretary, Mr. Ganesan Prammamuthu
Ramaiyah, Kurunthencode, Peyankuzhi
B.O Kalkulam, Kanyakumari- 629809,
Tamil Nadu

... Petitioner in WP(MD)
Nos.32953, 32954, 32955 of
2025



Lekshmipuram P.A.C.C.S Ltd No 1560
Represented by Secretary,
Mrs. Nirmala Paul Das,
Konamkadu, Lekshmipuram,
Kanyakumari-629703, Tamil Nadu.

... Petitioner in WP(MD)
Nos.32956, 32957, 32958 of
2025

Madathattuvilai Primary Agricultural
Co-Operatives Society
Represented by Secretary
Mrs. Geetha E, No.1/13,
Near Evening Market, Villukuri,
Kanyakumari- 629180, Tamil Nadu

... Petitioner in WP(MD)
No.32959 of 2025

Manavilai P A C C S Ltd Y 144
Represented by Secretary
Mrs. Marygilda Bai Rajaseharan
Manavilai Friday Market P.O.,
Kanyakumari- 629203, Tamil Nadu.

... Petitioner in WP(MD)
Nos.32960, 32961, 32962 of
2025

Nagercoil Municipal Employees Coop
Thrift And Credit Society Ltd
Represented by Secretary,
Mr. V Muthukumar, Nagercoil,
Kanyakumari-629001, Tamil Nadu

... Petitioner in WP(MD)
Nos.32963, 32964, 32965 &
32967 of 2025

1 Nagercoil Municipal Employees Coop
Thrift And Credit Society Ltd
Represented by Secretary,
Mr. V Muthukumar, Nagercoil,
Kanyakumari-629001, Tamil Nadu

2. The Central Board of Direct
Taxes CBDT, Represented by its
Chairman, North Block, Delhi

... Petitioner in WP(MD)
Nos.32966 of 2025



Palliyadi Paccs Limited Y177
Represented by Secretary, Mrs. Kezia
Rajkumar, Palliyadi, Kalkulam,
Kanyakumari- 629102, Tamil Nadu

... Petitioner in WP(MD)
Nos.32968, 32969 & 32970 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.32971 & 32972 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)
Nos.32973, 32974, 32975 &
32976 of 2025

Ramavarmanchirai Primary Agriculture
Credit Co-operative Society Ltd Y 100
Represented by Secretary, Mr. Viju
Viyagappan, Vilavancode, Kanyakumari-
629152, Tamil Nadu

... Petitioner in WP(MD)
Nos.32977, 32978 of 2025

Primary Agricultural Co-operative
Credit Society Ltd Reethapuram
Represented by Secretary, Mrs.
Sukitha Mary, Reethapuram,
Vilvancode, Kanyakumari- 629159,
Tamil Nadu.

... Petitioner in WP(MD)
Nos.32979, 32980, 32981 of
2025



Thazhakkannilai Primary Agricultural
Co-operative Credit Society Ltd 170
Thazhakkannilai Primary Agricultural
Co-Operative Credit Society Ltd 170
Represented by Secretary
Mr. Sasikumar, Chinna Nadar
Thazhakanvilai, Mullankanavilai
P.O.,Kanyakumari- 62

... Petitioner in WP(MD)
Nos.32982, 32983 of 2025

Thazhakudy Primary Agricultural
Cooperative Credit Society Ltd
Represented by Secretary Mr. D Dhas
Thazhakudy, Kanyakumari- 629901
Tamil Nadu

... Petitioner in WP(MD)
Nos.32984, 32985 of 2025

Theroor Paccs Ltd Y 334
Represented by Secretary Mr.B
HariharanTheroor P.O,Kanyakumari-
629704, Tamil Nadu

... Petitioner in WP(MD)
No.32986 of 2025

Y.201. Thikkanamcode Paccs Ltd.
Represented by Secretary Mrs.Vijila.T
Thikkanamcode, Kanyakumari- 629402
Tamil Nadu

... Petitioner in WP(MD)
No.32987 of 2025

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

... Petitioner in WP(MD)
Nos.32988, 32989, 32990 of
2025

Thirunanthikarai Paccs Ltd 1851
Represented by Secretary
Mr.Maheswaran Nair Madhavan Pillai
Kulasekharan P.O.,
Kanyakumari- 629161, Tamil Nadu

... Petitioner in WP(MD)
Nos.32991, 32992 of 2025



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

... Petitioner in WP(MD)
No.32993 of 2025

Vadasery Co Op Credit Society Ltd No
Y 4 Represented by Secretary
Mrs. Rajalekshmi Padmavathi,
Pioneer Street, Kanyakumari- 629001,
Tamil Nadu

... Petitioner in WP(MD)
Nos.32994, 32995, 32996,
32997 of 2025 of 2025

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

... Petitioner in WP(MD)
No.32998 of 2025

Veeranarayanasesery Paccs Ltd No Y 30
Represented by Secretary
Mrs. Ambika Duraiswamy,
AloorGramam,
Kanyakumari- 629801, Tamil Nadu

... Petitioner in WP(MD)
No.32999 of 2025

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

... Petitioner in WP(MD)
No.33000 of 2025

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

... Petitioner in WP(MD)
Nos.33001, 33002 of 2025



Vilathurai Paccs Limited Y 167

Represented by Secretary

Mr.Ayyapadas Arjunan Vilathurai

Kappukadu S.O,Kunnathoor

Kanyakumari- 629162, Tamil Nadu

... Petitioner in WP(MD)

No.33003 of 2025

Vs.

1.Union of India, Rep.by the Secretary,
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

Prayer in WP(MD)No.32923 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/17/2024-25/1066391193(1) dated 04-07-2024 for the AY2019-20 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.

Prayer in WP(MD)No.32924 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/17/2024-25/1066391409(1) dated 04-07-2024 for the AY2019-20 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.32925 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/17/2025-26/1075574944(1) dated 09-04-2025 for the AY2019-20 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 order

Prayer in WP(MD)No.32926 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/17/2024-25/1071579926(1) dated 26-12-2024 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.32927 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/17/2024-25/1064786464(1) dated 10-05-2024 for the AY2019-20 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.32928 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/17/2024-25/1071580096(1) dated 26-12-2024 for the AY2020-21 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.32929 of 2025:

To issue aa WRIT OF CERTIORARIFIED MANDAMUS calling for records pursuant to the impugned order of the 4th respondent bearing DIN ITBA/COM/F/17/2025-26/1075446860(1) dated 03-04-2025 for the AY2019-20 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.32930 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/17/2025-26/1075446487(1) dated 03-04-2025 for the AY2020-21and quash the same and consequently direct the 4th respondent to condone the delay in filing return of income for AY 2020-21by 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.32931 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/17/2024-25/1069871091(1) dated 23-10-2024 for the AY2020-21and 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.32932 of 2025:

To issue a WRIT OF CERTIORARIFIED MANDAMUS calling for records pursuant to the impugned order of the 4 respondent bearing DIN ITBA/COM/F/17/2024-25/1067185125(1) dated 31-07-2024 for the AY2019-20 and quash the same and consequently direct the 4 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.32933 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/17/2024-25/1071007745(1) dated 09-12-2024 for the AY2019-20 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.32934 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/17/2024-25/1063932416(1) dated 05-04-2024 for the AY2019-20 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.32935 of 2025:

To issue aa WRIT OF CERTIORARIFIED MANDAMUS calling for records pursuant to the impugned order of the 4th respondent bearing DIN ITBA/COM/F/17/2024-25/1063932648(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.32936 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/17/2024-25/1063932109(1) dated 05-04-2024 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.32937 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/17/2024-25/1072987506(1) dated 06-02-2025 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.32938 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/17/2024-25/1067472958(1) dated 09-08-2024 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.32939 of 2025:

To issue a Writ of CERTIORARIFIED MANDAMUS calling for records pursuant to the impugned order of the 4 respondent bearing DIN. ITBA/COM/F/17/2024-25/1067473459(1) dated 09-08-2025 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 any such further or other order.

Prayer in WP(MD)No.32940 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/17/2024-25/1067652478(1) dated 14-08-2024 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 any such further or other order.

Prayer in WP(MD)No.32941 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/17/2024-25/1073616925(1) dated 24-02-2025 for the AY2019-20 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 any such further or other order.

Prayer in WP(MD)No.32942 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/17/2024-25/1073617371(1) dated 24-02-2025 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 any such further or other order.

Prayer in WP(MD)No.32943 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/17/2024-25/1072990874(1) dated 06-02-2025 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 any such further or other order.

Prayer in WP(MD)No.32944 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/17/2024-25/1067475268(1) dated 09-08-2024 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 any such further or other order.

Prayer in WP(MD)No.32945 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/17/2024-25/1067184880(1) dated 31-07-2024 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 any such further or other order.

Prayer in WP(MD)No.32946 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/17/2024-25/1073492379(1) dated 20-02-2025 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 any such further or other order.

Prayer in WP(MD)No.32947 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/17/2024-25/1073492548(1) dated 20-02-2025 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 any such further or other order.

Prayer in WP(MD)No.32948 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/17/2024-25/1073492949(1) dated 20-02-2025 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 any such further or other order.

Prayer in WP(MD)No.32949 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/17/2024-25/1072017526(1) dated 09-01-2025 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.32950 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/17/2024-25/1069247015(1) dated 30-09-2024 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.32951 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/17/2024-25/1067194431(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.32952 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/17/2024-25/1072927553(1) dated 05-02-2025 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.32953 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/17/2024-25/1067112122(1) dated 29-07-2024 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 any such further or other order.

Prayer in WP(MD)No.32954 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/17/2024-25/1067174952(1) dated 31-07-2024 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 any such further or other order.

Prayer in WP(MD)No.32955 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/17/2024-25/1067175382(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 any such further or other order.

Prayer in WP(MD)No.32956 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/17/2024-25/1067473691(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 any such further or other order.

Prayer in WP(MD)No.32957 of 2025:

To issue a Writ of OF CERTIORARIFIED MANDAMUS calling for records pursuant to the impugned order of the 4th respondent bearing DIN ITBA/COM/F/17/2024-25/1067473885(1)dated 09-08-2024 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 any such further or other order

Prayer in WP(MD)No.32958 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/17/2024-25/1067474140(1)dated 09-08-2024 for the AY 2020-21and 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 any such further or other order

Prayer in WP(MD)No.32959 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/17/2024-25/1067458549(1) dated 08-08-2024 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 any such further or other order.

Prayer in WP(MD)No.32960 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/17/2024-25/1067171095(1) dated 31-07-2024 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 any such further or other order.

Prayer in WP(MD)No.32961 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/17/2024-25/1065983048(1) dated 24-06-2024 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 any such further or other order

Prayer in WP(MD)No.32962 of 2025:

To issue a Writ of CERTIORARIFIED MANDAMUS calling for records pursuant the impugned respondent bearing DIN ITBA/COM/F/17/2024-25/1067217535(1)dated 01-08-2024 for the AY 2021-22and 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 any such further or other order.

Prayer in WP(MD)No.32963 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/17/2024-25/1072989244(1)dated 06-02-2025 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 any such further or other order.

**Prayer in WP(MD)No.32964 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/17/2024-25/1072988978(1)dated 06-02-2025 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 any such further or other order.

Prayer in WP(MD)No.32965 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/17/2024-25/1072965469(1)dated 06-02-2025 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 any such further or other order.

Prayer in WP(MD)No.32966 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/17/2024-25/1072990743(1)dated 06-02-2025 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 any such further or other order

Prayer in WP(MD)No.32967 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/17/2024-25/1073615062(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 any such further or other order.

Prayer in WP(MD)No.32968 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/17/2024-25/1067170216(1) dated 31-07-2024 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 any such further or other order.

Prayer in WP(MD)No.32969 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/17/2024-25/1067170496(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 any such further or other order

Prayer in WP(MD)No.32970 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/17/2024-25/1067170708(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 any such further or other order

Prayer in WP(MD)No.32971 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/17/2024-25/1074035238(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 any such further or other order

Prayer in WP(MD)No.32972 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/17/2024-25/1074035933(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 any such further or other order

Prayer in WP(MD)No.32973 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/17/2024-25/1074554143(1) dated 17-03-2025 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 any such further or other order

Prayer in WP(MD)No.32974 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/17/2024-25/1074554834(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 any such further or other order

Prayer in WP(MD)No.32975 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/17/2024-25/1074555207(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 any such further or other order

Prayer in WP(MD)No.32976 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/17/2024-25/1074555626(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 any such further or other order

Prayer in WP(MD)No.32977 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/17/2024-25/1074448030(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 any such further or other order

Prayer in WP(MD)No.32978 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/17/2024-25/1074448583(1) dated 13-03-2025 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 any such further or other order

Prayer in WP(MD)No.32979 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/17/2024-25/1066602361(1) dated 11-07-2024 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 any such further or other order.

Prayer in WP(MD)No.32980 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/17/2024-25/1066602664(1) dated 11-07-2024 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 any such further or other order.

Prayer in WP(MD)No.32981 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/17/2024-25/1066390198(1) dated 04-07-2024 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 any such further or other order

Prayer in WP(MD)No.32982 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/17/2023-24/1061517934(1) dated 26-02-2024 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 any such further or other order

Prayer in WP(MD)No.32983 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/17/2024-25/1063933692(1) dated 05-04-2024 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 any such further or other order

Prayer in WP(MD)No.32984 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/17/2024-25/1068444951(1) dated 09-09-2024 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 any such further or other order

Prayer in WP(MD)No.32985 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/17/2024-25/1068445359(1) dated 09-09-2024 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 any such further or other order

Prayer in WP(MD)No.32986 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/17/2024-25/1070886799(1) dated 04-12-2024 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 any such further or other order

Prayer in WP(MD)No.32987 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/17/2024-25/1072987904(1) dated 06-02-2025 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 any such further or other order

Prayer in WP(MD)No.32988 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/17/2024-25/1071401591(1) dated 20-12-2024 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 any such further or other order

Prayer in WP(MD)No.32989 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/17/2024-25/1071401755(1) dated 20-12-2024 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 any such further or other order

Prayer in WP(MD)No.32990 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/17/2024-25/1071401998(1) dated 20-12-2024 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 any such further or other order

**Prayer in WP(MD)No.32991 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/17/2024-25/1067653145(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 any such further or other order

Prayer in WP(MD)No.32992 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/17/2024-25/1067652798(1) dated 14-08-2024 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 any such further or other order

Prayer in WP(MD)No.32993 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/17/2024-25/1071627295(1) dated 27-12-2024 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 any such further or other order

Prayer in WP(MD)No.32994 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/17/2024-25/1067647519(1) dated 14-08-2024 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 any such further or other order

Prayer in WP(MD)No.32995 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/17/2024-25/1067651021(1) dated 14-08-2024 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 any such further or other order

Prayer in WP(MD)No.32996 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/17/2024-25/1072465661(1) dated 23-01-2025 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 any such further or other order

Prayer in WP(MD)No.32997 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/17/2024-25/1067652159(1) dated 14-08-2024 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 any such further or other order.

Prayer in WP(MD)No.32998 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/17/2024-25/1065991577(1) dated 25-06-2024 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 any such further or other order

**Prayer in WP(MD)No.32999 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/17/2024-25/1072036807(1) dated 09-01-2025 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 any such further or other order

Prayer in WP(MD)No.33000 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/17/2024-25/1071005476(1) dated 09-12-2024 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 any such further or other order

Prayer in WP(MD) No.33001 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/17/2024-25/1066128710(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 any such further or other order

Prayer in WP(MD) No.33002 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/17/2024-25/1066130207(1) dated 27-06-2024 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 any such further or other order.

Prayer in WP(MD) No.33003 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/17/2025-26/1075672624(1) dated 17-04-2025 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 any such further or other order.



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.The learned standing counsel for the department opposed the writ prayers. His contention is that the statutory auditor reports were received by the petitioners well in time and that there were willful default in filing the returns. He called upon this Court to dismiss all these writ petitions.



4.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.

5.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



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



WEB COPY



43

WP(MD)No.32923 of 2025 etc.,

G.R.SWAMINATHAN,J.

SKM

WP(MD)Nos.32923 to 33003 of 2025

21.11.2025