BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 11.11.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.30132 of 2025
and
W.M.P.(MD)Nos.23304 and 23306 of 2025

M/s.Tirunelveli Women Tailoring Workers
Industrial Co-Operative Society Ltd,
Represented by its Administrator,
V.Arumugam,
No.105, First Floor,
Thiruvananthapuram Road,
Palayamkottai,
Tirunelveli - 627 002. ... Petitioner

Vs.

1.The Principal Chief Commissioner of Income Tax,
No.121, Aayakar Bhavan,
M.G.Road, Nungambakkam,
Chennai - 600 034.

2.The Chief Commissioner of Income Tax,
Aayakar Bhavan, B.B.Kulam,
Madurai.

3.The Assistant Commissioner of Income Tax,
Central Processing Centre,
Income Tax Department,
Bangalore. ... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for records relating to the impugned order No.ITBA/COM/F/17/2024-25/1071996347(1) dated 08.01,2025 issued by the 2nd respondent, demand notice dated 13.12.2024 Ack.No.111864351140224 issued by the 3rd respondent for the Assessment year 2021-2022 and quash the same and consequently direct the 2 respondent to reconsider the condonation of delay application as per circular No.13/2023 by considering the petitioner representation dated 14.02.2025.

For Petitioner : Mr.P.Karthick

For Respondents : Mr.J.Parakh Kumar

ORDER

Heard both sides.

2.The writ petitioner is a Cooperative Society. It is eligible to claim deduction under Section 80P of the Income Tax Act. To sustain such a claim, they have to file returns accompanied by a statutory auditor's certificate. In the case on hand, the petitioner failed to file such returns. Even though the government extended the time for filing such returns, even within the extended time limit also, the returns were not filed. The returns were belatedly filed. The authority declined to condone the delay in filing the returns. Challenging the order of rejection, this writ petition has been filed.

3.In matters such as this, while the authority will be justified in taking a call on the merits of the matter, on the ground of delay, the applicant ought not to be non-suited. The petitioner is after all a Cooperative Society. I am satisfied with the reasons set out in the affidavit filed in support of the writ petition. To serve the cause of substantial justice, the order impugned in the writ petition is quashed. The delay in filing the returns is condoned. The petitioner is permitted to re-file the same.

4.This writ petition is allowed accordingly. No costs. Consequently, connected miscellaneous petitions are closed.

11.11.2025

NCC : Yes/No
Index : Yes / No
Internet : Yes/ No
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G.R.SWAMINATHAN, J.

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