IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD

WRIT PETITION NO. 4448 OF 2026

SHRI OMKARESHWAR MAHADEO MANDIR MAHILA VISHVASTA, MANDAL
VERSUS
THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX AND OTHERS
...
Ms. Akanksha Sagar, Advocate h/f Mr. Joslyn Menezes, Advocate for the Petitioner
Mr. Alok Sharma, Advocate for Respondent Nos.1 To 4
...

CORAM : NITIN B. SURYAWANSHI AND VAISHALI PATIL JADHAV, JJ.

DATE : 27th APRIL, 2026

PER COURT :

1. Petitioner is aggrieved by the order dated 05/12/2023, passed by respondent No.2, thereby refusing to condone the delay caused by the petitioner in filing audit report in Form 10B for Assessment Year 2020-21, stating that the assessee has not mentioned any reasonable cause that prevented it from filing audit report in Form 10B for A.Y. 2020-21 within stipulated time.

2. Heard learned advocate for petitioner and learned advocate for respondents. Perused the record.

3. In the delay condonation application, the petitioner has mentioned about ill health of trustees in charge and Covid-19 pandemic. The trustees being senior citizens were not keeping good health and hence, there was delay in submitting requisite data for

complying audit and ITR filling. Even the doctor's certificate was attached. It is also mentioned that the trustee got quarantined due to Covid-19 and due to further complications she was not able to perform any of the activity. The medical reports were attached along with delay condonation application.

4. Learned advocate for respondents strenuously opposed the petition stating that no plausible reason for delay is mentioned by the petitioner in the application for condonation of delay.

5. Respondent No.2 has adopted hyper technical approach ignoring the pandemic situation prevailing at the relevant time. It is settled legal position that the delay shall be condoned liberally. Impugned order is contrary to the settled legal position.

6. In the result, the writ petition is allowed. Impugned order dated 05/12/2023 is quashed and set aside. Delay caused by the petitioner in filing audit report in Form 10B for Assessment Year 2020-21 is hereby condoned. Respondent No.2 may take appropriate action in accordance with law, after giving opportunity of hearing to the petitioner.

(VAISHALI PATIL JADHAV, J.) **(NITIN B. SURYAWANSHI, J.)**