IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02.02.2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

W.P.No.1635 of 2023
and
W.M.P.Nos.1751 & 32730 of 2023

Sriram Moorthy
Represented by his Power Agent
Mr. V.Moorthy, Plot No. 801/ 81- A,
Sigma Park Apartment,
Park Road,
Anna Nagar, West Extn.,
Chennai - 600101

..Petitioner

Vs

1. Commissioner of Income Tax
(International Taxation), Chennai,
4th Floor, BSNL Building (Tower 1),
No. 16, Greams Road, Chennai - 600006.

2. Income Tax Officer
International Taxation 2(1), Chennai,
4th Floor, BSNL Building (Tower 1),
No. 16, Greams Road, Chennai - 600006

..Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records on the file of the 1st respondent in CIT/ IT/CHE/112(264)/2022-23 and quash the impugned order dated 30.12.2022 passed under Section 264 of the Income tax Act, 1961 as illegal and not in accordance with law and consequently direct the 1st respondent.

For Petitioner	:	Mr.R.Sivaraman
For Respondents	:	Mr.Avinash Krishnan Ravi, Junior Standing Counsel.

ORDER

In this Writ Petition, the petitioner has challenged the impugned order dated 30.12.2022 passed under Section 264 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') for the Assessment Year (AY) 2019-20.

2. The operative portion of the impugned order reads as under:

"4.1. It is pertinent to note that as per the petitioner, he has been filing his returns of income online on regular basis each year. Thus, this is not a case of being unaware of the provisions of the Act with respect to procedure of return filing. Further, the due date for filing of return of income for AY 2019-20, as applicable to the petitioner's case, was 31.07.2019, and he filed return of income within the original time limit i.e., on 16.06.2019 as stated. Thus, the original time limit for revising the return of income was 31.03.2020. However, even with availability of nearly 9 months, no revised return was filed by the petitioner.

4.2. It is also pertinent to mention that the due date of filing of belated and revised returns for AY 2019-20 was successively extended by CBDT vide various notifications from time to time and finally vide order under Section 119(2)(b) dated 30.09.2020, the same was finally extended to 30.11.2020. Thus, this had given the petitioner a further period of 8 months beyond the original time limit, but he chose not to avail the same.

4.3. For a person, claiming to be filing returns of income on regular basis, taking a plea of becoming aware of a mistake in return of income only upon a disallowance being made in processing of return under Section 143(1) does not appear to be convincing argument. Therefore, I am not inclined to interfere in the order under Section 143(1) under provisions of Section 264."

3. The case of the petitioner is that while the return of income for AY 2019-20 was filed on 16.06.2019, certain inadvertent mistakes were made while the filing same. These errors came to the light of the petitioner only after the return was processed under Section 143(1) of the Act. Since the time limit for filing a revised return under Section 139(5) had already elapsed by then, the petitioner preferred a revision petition before the first respondent under Section 264 of the Act.

4. The learned counsel for the petitioner submitted that the first respondent rejected the petition solely on the ground of limitation under Section 139(5). He placed reliance on the decision of this Court in **W.P.No.17023 of 2014** (***M/s. L-Cube Innovative Solutions P Ltd., Vs The Commissioner of Income Tax, Chennai-II***) and **W.P.No.3967 of 2009** (***M/s. Craftsman Automation P Ltd., Coimbatore Vs The Commissioner of Income Tax-II***)**,** wherein it was held that substantive benefits cannot be denied to an assessee merely because a revised return was not filed within the period of limitation.

5. The learned counsel for the respondent submitted that the impugned order is well-reasoned and does not warrant interference under Article 226 of the Constitution of India. It is submitted that since the petitioner failed to revise the return within the extended timelines provided by the CBDT, the Commissioner was justified in his refusal to interfere.

6. Having considered the submissions and taking note of the settled position of law, this Court finds that the power of the Commissioner under Section 264 is wide enough to correct an assessment if it is found that the assessee has over-assessed himself or missed a legitimate claim. As held by this Court ***in the case of M/s. Craftsman Automation P Ltd.,*** a substantive benefit cannot be denied to an assessee solely due to the expiry of the limitation period prescribed under Section 139(5).

7. In view of the above, the impugned order dated 30.12.2022 is set aside. The matter is remitted back to the first respondent to pass a fresh order on merits, overlooking the limitation under Section 139(5). The said exercise shall be completed within a period of nine (9) months from the date of receipt of a copy of this order.

8. Accordingly, this Writ Petition stands allowed. No costs. Consequently, connected miscellaneous petitions are closed.

02.02.2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
kmm

C.SARAVANAN, J.

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