



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 18978 of 2026

No.5565 Poolampatti Primary Agri Co Operative
Credit Society Limited
Registered Office at,
7/21, Edappadi Main Road,
Poolampatti S.O, Kattur Salem-637107
Represented by its Secretary Mr. R. Thangavel.

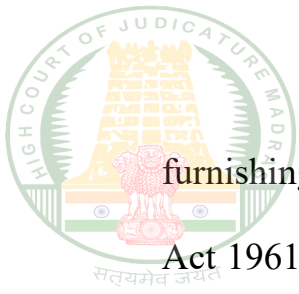
..Petitioner(s)

Vs

Chief Commissioner of Income Tax (CCIT)
Income Tax Department,
67-A Race Course Road,
Coimbatore -641018

..Respondent(s)

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, pleaded to issue a Writ of Certiorarified Mandamus, calling for the records in respect of the Impugned Order dated 24.11.2025 for A.Y 2021-22 in PAN AAAAN9028N issued by the Respondent and quash the same as illegal, contrary to the provisions of the Income Tax Act 1961, based on Circular No. 13/2023 dated 26.07.2023 and in violation of principles of natural justice and fair play and consequently direct the Respondent to condone the delay in



furnishing the returns of income filed under Section 139(8A) of the Income Tax Act 1961 for the Assessment Year 2021-22, to consider the application filed on 08.04.2024 under Section 119(2)(b) of the Income-tax Act, 1961.

For Petitioner(s): Mr.L. Balasubramanian
for M/s.KNS Law Chambers

For Respondent(s): Ms.M.Sheela, SPC

ORDER

An order dated 24.11.2025 rejecting the petitioner's application to condone delay in filing the return of income for assessment year 2021-22 is challenged in this writ petition.

2. Learned counsel for the petitioner submits that the auditors report was issued on 08.07.2022 which is beyond the due date for filing the return of income for the relevant assessment year. In substantially similar circumstances, he submits that a condone delay application filed by another primary agricultural cooperative society was allowed on 26.02.2026.

3. Ms.M.Sheela, learned standing counsel, accepts notice for the respondent. She submits the impugned order was issued because the petitioner failed to



respond to the show cause notice by providing a valid reason for non filing of the return for assessment year 2021-22.

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4. The certificate provided by the auditor has been placed on record. Such certificate is for financial year ended on 31.03.2021, which corresponds to assessment year 2021-22. This certificate was issued on 08.07.2022. This is beyond the due date for filing the return of income for assessment year 2021-22. Hence, the fact situation is substantially similar to that prevailing in the matter relating to No.1690, Thakkanadu Sakthi Primary Agricultural Credit Society Limited. Merely on the ground that the return of income was labelled as an updated return, the request for condonation of delay should not have been rejected.

5. For reasons set out above, the impugned order is set aside by holding that the delay in filing the return of income is condoned. Consequently, the matter is remanded for carrying out the assessment on that date.

6. This writ petition is disposed of on the above terms. No costs.

08-06-2026
(2/2)

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

Chief Commissioner of Income Tax (CCIT)
Income Tax Department,
67-A Race Course Road,
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SENTHILKUMAR RAMAMOORTHY, J.

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