IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 13014 of 2025
and
WMP No. 14524 of 2025

M/s.Chennai Liver Foundation
Rep. by Managing Trustee,
Dr. R.P. Shanmugam,
No.65/2 water Canal Road,
Korattur North, Chennai-076.

..Petitioner

Vs

The Commissioner of Income Tax (Exemptions),
Nungambakkam,
Chennai- 34.

..Respondent

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records on the file of the 1st respondent and to quash the impugned assessment order dated 06.03.2025 bearing Din & order No.ITBA/COM/F/17/2024-25/1074116220(1) passed by the respondent as arbitrary.

For Petitioner : Mr.Goutham Venkat Narayanan

For Respondent(s): Mr.V.J.Arulraj,
Senior Standing Counsel

ORDER

In this writ petition, the petitioner is before this Court against the impugned order dated 06.03.2025 passed by the respondent whereby the application filed by the petitioner on 27.01.2025 for condonation of a delay of 13 days in filing Form 10B has been rejected.

2. The said application was filed by the petitioner on 27.01.2025, long after the extended due date for filing Audit report in Form 10B i.e., 15.01.2021.

3. The undisputed facts of the case are that, for the Assessment Year 2020-2021, the petitioner was ordinarily require to file the Return of Income under Section 139 (1) on 31.10.2020. However, the due date was extended by the Central Board of Direct Taxes, and the last date for filing the Return of Income was fixed as 15.02.2021.

4. The petitioner being a Trust registered under Section 12A of the Income Tax Act, 1961, was required to file an Audit report in Form 10B at least 30 days prior to the filing of the return of income. However, Form 10B was filed by the petitioner only on 28.01.2021 along with the Return of Income.

5. The Return of Income was filed on 28.01.2021 nearly 18 days prior to the expiry of the extended due date, i.e., 15.02.2021. Thus, although Form 10B was filed on 28.01.2021 beyond the prescribed period under the Act, in terms of Section 12A(b) of the Income Tax Act, 1961, the delay prima facie appears to be condonable.

6. On the other hand, learned Senior Standing Counsel for the respondents would submit that the petitioner filed the application for condonation of delay only on 27.01.2025, which was uploaded on 31.01.2025, long after the intimation had been issued on 25.12.2021 under Section 143(1), in response to the Return of Income filed on 28.01.2021.

7. It is further submitted that Form 10B is dated 25.11.2020, and therefore, there was no justifiable reason for non filing the same within the prescribed time, i.e., 30 days prior to the date of filing of the return of income on 28.01.2021.

8. Having considered the submissions made by the learned counsel for the petitioner and the learned Senior Standing Counsel for the respondent, and taking note of the fact that the petitioner's society is engaged in charitable activities in the medical field, as well as the fact that the trustees are senior citizens, the delay ought to have been condoned.

9. There was only a marginal delay of 13 days in filing Form 10B on 28.01.2021. It was filed along with the Return of Income on 28.01.2021, this Court is of the view that the said delay deserves to be condoned.

10. Although the respondent has concluded that such an application cannot be entertained in light of the CBDT Circular No.16/2024 dated 18.11.2024, it is noted that while the Circular is binding on the respondent authorities, it is not binding on this Court or on the assesse.

11. Considering the overall facts and circumstances of the case, and the nature of the activities undertaken by the petitioner's trust, this Court is inclined to quash the impugned order. Consequently, a direction is issued to the Jurisdictional Assessing Officer to extend the benefit of Section 11 of the Income Tax Act to the petitioner, if the petitioner is otherwise entitled to the same.

12. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petition is closed.

23-02-2026

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

The Commissioner of Income Tax (Exemptions),
Nungambakkam,
Chennai- 34.

C.SARAVANAN J.

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