IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 19164 of 2026
&
WMP Nos.20438 & 20442 of 2026

The Sulur Cooperative Primary Agriculture
and Rural Development Bank Ltd.,K636
Rep by its Secretary (I/C)
B.Rameshkumar,
S/o.Balasubramanian,
No.61/8D, Chairman Karuppana Thevar Street,
Sulur 641402,
Coimbatore District.

..Petitioner(s)

Vs

1. The Commissioner of Income Tax, (Appeals)
   Income Tax Department,
   Government of India,
   National Faceless Appeal Centre,
   New Delhi.
2. The Assessing Officer
   Assessment Unit,
   Income Tax Department,
   Coimbatore.

..Respondent(s)

PRAYER: This writ petition is filed under Article 226 of the Constitution of India praying for issuance of writ of certiorari to call for the entire records relating to the impugned order passed by the 1st respondent in its proceedings DIN and Order No.ITBA/NFAC/S/250/2025-26/1085487959(1), dated 02.02.2026 and quash the same and pass.

For Petitioner(s): Mr.C Prakasam

For Respondent(s): Ms.M.Sheela, SPC
Mr.H.Siddarth, Jr.PC

ORDER

An assessment order dated 23.09.2022 was carried in appeal before the appellate authority. Said appeal was filed with the delay of 1115 days. The appeal was rejected solely on account of delay.

2. Learned counsel for the petitioner submits that the petitioner is a primary agricultural development bank and that the income is exempt from taxation. In those circumstances, he submits that the assessment order was not challenged. Once a demand notice came to be issued pursuant to the assessment order, he submits that the demand notice was challenged. Therefore, he contends that interference is warranted with the impugned order rejecting the appeal on the ground of limitation.

3. Ms. M.Sheela, learned SPC, accepts notice on behalf of the respondents. She submits that there was a delay of about 213 days in filing W.P.No.19117 of 2023 before this Court. She points out that the petitioner failed to explain this delay.

4. The assessment order was issued on 23.09.2022. Therefore, a statutory appeal should have been filed on or before 23.10.2022. The petitioner challenged the demand notice issued on 17.03.2023 by filing W.P.No.19117 of 2023. Said writ petition was disposed of on 25.06.2025 by recording that the assessment order should be challenged. It cannot be said that the earlier writ petition was not filed *bona fide*. The appellate authority has the power to condone delay for sufficient cause. A case is made out to exclude the time taken in prosecuting W.P.No.19117 of 2023. In the condone delay application, the petitioner stated that the certified copy of the order of the High Court was not received and that that caused delay. The petitioner is, however, required to also explain the delay in approaching this Court earlier. Said delay does not appear to have been explained properly in the condone delay application filed earlier.

5. Nonetheless, it appears that the petitioner has asserted that its income is exempted from income-tax. Considering this aspect, it is in the interest of justice to provide another opportunity to the petitioner to explain the delay in approaching this Court earlier. In order to provide an opportunity to the petitioner to do so, the impugned appellate order is set aside and the matter is remanded to the appellate authority for reconsideration of the petitioner's request for condonation of delay. The petitioner is permitted to file a fresh condone delay application within fifteen days from the date of receipt of a copy of this order. Upon receipt thereof, the appellate authority shall consider the

condone delay application and, if necessary, the statutory appeal on merits thereafter.

6. This writ petition is disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. No costs.

08-06-2026

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

KAL

SENTHILKUMAR RAMAMOORTHY, J.

KAL

WP No. 19164 of 2026

08-06-2026

To

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   Income Tax Department,
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   New Delhi.
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