IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 18872 of 2026

1690 Pakkanadusakthi Primary Agricultural
Credit Society Limited
Represented by K. Murugan,
Registered office at
1690, Pakkanadu Post, Edappadi,
Salem, Tamil Nadu, 636501

..Petitioner(s)

Vs

Chief Commissioner of Income Tax (CCIT)
Income Tax Department,
67-A Race Course Road,
Coimbatore 641 018

..Respondent(s)

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorarified Mandamus, calling for the records in respect of the Impugned Order dated 24.11.2025 for A.Y 2022-23 in PAN AAAAN9010C 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

2022-23, 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 Sr. SC Mr.H. Siddarth Jr. SC

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ORDER

The petitioner is a Primary Agricultural Credit Society. The petitioner asserts that it is eligible for deduction under Section 80P of the Income Tax Act, 1961 (the I-T Act). While also asserting that the return of income for assessment year 2022-23 could not be filed on account of not receiving the auditor's report in time, the petitioner applied for condonation of delay under Section 119(2)(b) of the I-T Act. Said application was rejected by the order impugned herein.

2. Learned counsel for the petitioner has placed on record the audit report of the statutory auditor dated 29.03.2023 for financial year 2021-22, which corresponds to assessment year 2022-23. Because of the belated receipt of such audit report, he submits that the return of income could not be filed. He relies

upon an earlier order in respect of assessment year 2021-22 dated 26.02.2022 condoning the delay in filing the return of income. He also relies upon an earlier order of this Court dated 21.03.2024 in W.P.Nos.7329 & 7333 of 2024.

3. Learned SPC submits that the petitioner's request for condonation of delay was rejected because the petitioner filed an updated return of income under Section 139(8A) of the I-T Act and not a regular return of income.

4. The documents on record include the report of the statutory auditor dated 29.03.2023. Such report has been received after the due date for filing the return of income for the relevant assessment year. This constitutes justifiable cause for not filing the return of income within time. Taking into account the assertion that the petitioner is entitled to deduction under Section 80P of the I-T Act, non condonation of delay is likely to cause genuine hardship to the petitioner. These facts and circumstances justify condonation of delay by exercising power under Section 119(2)(b) of the I-T Act. The request should not have been rejected on the hyper-technical ground that the return of income was labelled as an updated return. Therefore, the impugned order is set aside, the delay is condoned and the petitioner's return of income shall be assessed in accordance with law. For such purpose, the return filed by the petitioner shall be treated as a regular and not as an updated return.

5. This writ petition is disposed of on the above terms. There shall be no order as to costs.

12-06-2026

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

To

Chief Commissioner of Income Tax (CCIT)
Income Tax Department,
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SENTHILKUMAR RAMAMOORTHY, J.

RNA

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