IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.23575 of 2025
and
W.M.P.Nos.26482 and 26483 of 2025

Vishwa Shanthi Welfare Trust,
Rep by its Managing Trustee Mrs.C.Thilakavathi Sundaram,
No.575, Oragadam Road, Pondur Post,
Mathur, Kanchipuram-602 105,
Tamil Nadu. ... Petitioner

Vs.

Commissioner of Income Tax (Exemption),
Aayakar Bhawan-Annexe Building,
No.121, Mahatma Gandhi Road,
Nungambakkam, Chennai-600 034,
Tamil Nadu. ... Respondent

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 respondent leading to the issuance of Impugned Order passed by the Respondent dated 06.03.2025 vide DIN:ITBA/COM/F/17/2024-25/1074115879(1) and quash the same, and consequently direct the Respondent to condone the delay in filing of the return of Form 10B in accordance with law.

For Petitioner	:	Mr.A.G.Sathyanarayana
For Respondent	:	Mr.V.J.Arul Raj, Senior Standing Counsel

ORDER

In this writ petitioner, the petitioner has challenged the order dated 06.03.2025 bearing DIN:ITBA/COM/F/17/2024-25/1074115879(1) passed by the respondent / Commissioner of Income Tax (Exemption) under Section 119(2) (b) of the Income Tax Act,1961.

2. By the impugned order, the petitioner's application dated 30.01.2025 for condoning the delay of 70 days in filing Form 10B for the Assessment Year 2020-2021 has been rejected by the respondent placing reliance of **CBDT Circular No.16/2024**, dated **18.11.2024**.

3. The aforesaid condonation of delay application was filed by the petitioner on 30.01.2025 after the intimation under Section 143(1) came to be issued to the petitioner on 29.11.2021 in response to the Return of Income filed by the petitioner on 27.03.2021 for the aforesaid Assessment Year 2020-2021.

4. There has also been a delay in filing the Return of Income for the Assessment Year 2020-2021 as the time for filing the Return of Income for the said Assessment Year has been extended only until 15.02.2021. Thus,

there was a delay of 39 days in filing the Return of Income by the petitioner.

5. The Petitioner was required to file Form 10 B for the relevant Assessment Year 2020-2021 prior to the date of Return of Income for claiming exemption under Section 11 r/w. Rule 12A(1)(b) of the Income Tax Act, 1961 and Rules thereunder.

6. Considering the consistent view taken by this Court under similar circumstances, the delay in filing Form 10 B has to be condoned where the assessee had been otherwise entitled to relief. Since the application for condonation of delay in filing Form 10B came to be filed on 10.01.2025 after intimation was issued on 29.11.2021 under Section 143(1) of the Income Tax Act, 1961, the impugned order is liable to be set aside.

7. This Writ Petition is allowed with the above observations. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

20.01.2026

ssn

C.SARAVANAN, J.,

ssn

To:

Commissioner of Income Tax (Exemption),
Aayakar Bhawan-Annexe Building,
No.121, Mahatma Gandhi Road,
Nungambakkam, Chennai-600 034,
Tamil Nadu.

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