IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 24975 of 2025

AND

WMP NO. 28143 OF 2025

Alumni Association of Sri Ramachandra Institute
of Higher Education and Research
Rep by its Secretary, Dr.Koushik Muthuraja,
No.1, Sri Ramachandra Institute, Ramachandra
Nagar, Porur, Chennai, Tamil Nadu- 600 116.

..Petitioner(s)

Vs

Commissioner of Income Tax (Exemptions)
Aayakar Bhawan-Annexe Building No.121,
Mahatma Gandhi Road, nungambakkam, Chennai-
600 034.

..Respondent(s)

PRAYER

Writ Petition filed under Art.226 of Constitution of India seeking for issuance of Writ of Certiorarified Mandamus, calling for the record of the Respondent contained order dated 04.06.2025 bearing ITBA/COM/F/17 /2025-26/1076702159(1) issued under Section 119(2)(b) of the Income Tax Act, 1961 for PAN .AAHTA1720C for Assessment Year (AY) 2020-21, and to quash the same as illegal, arbitrary, and unjust, and to consequentially direct the

Respondent to condone the Petitioner’s delay in filing Form 10B for AY 2020-21.

For Petitioner(s): Mr. Suhrith Parthasarathy

For Respondent(s): Mr.V.J.Arul Raj, Senior Standing Counsel Ms.Anu Ganesan, Junior Standing Counsel

ORDER

Mr.V.J.Arulraj, learned Senior Standing Counsel takes notice for the Respondent.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Senior Standing Counsel for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 04.06.2025 passed under Section 119(2)(b) of the Income Tax Act, 1961 for the Assessment Year 2020-2021 by the respondent. By the impugned order, the application dated 17.04.2025 for condonation of delay in filing Form 10B for the Assessment Year 2020-2021 under Sec.44AB of the Income Tax Act, 1961 was rejected by the respondent.

4. It is noticed that the application for condonation of delay in filing Form 10B was filed by the petitioner long after the issuance of intimation to the petitioner under Section 143(1) of Income Tax Act, 1961 on 01.06.2022, followed by a communication of demand issued on 27.02.2025 for the aforesaid Assessment Year.

5. Relevant portion of the impugned order reads as under:-

"*4. Decision*

Return of Income: The guidelines for dealing with the applications for condonation of delay in filing returns are stipulated in the Circular No.11/2024 dated 01.10.2024. The relevant portion of the circular is reproduced as under :-

> *"In supersession of all earlier Instructions/Circulars/Guidelines issued by the Central Board of Direct Taxes (the Board) from time to time to deal with the applications for condonation of delay in filing returns claiming refund and returns claiming carry forward of loss and set off thereof under section 119(2)(b) of the Income Tax Act, 1961 (the Act), the present Circular is being issued to deal with the application for condonation of delay in filing returns claiming refund and returns claiming carry forward of loss and set off thereof containing comprehensive guidelines on the conditions for condonation and the procedures to be followed for deciding such matters.*
>
> *2. (i) The Principal Commissioners of Income Tax/Commissioner of Income tax (Pr.CSIT/CSIT) shall be vested with the powers of acceptance/rejection of such applications/claims if the amount of such claims is not more than Rs.1 crore for any one assessment year.*

(ii) The Chief Commissioners of income-tax (CCSIT) shall be vested with the powers of acceptance/rejection of such applications/claims if the amount of such claims exceeds Rs.1 crore, but is not more than Rs.3 crore for any one assessment year.

(iii) The Principal Chief Commissioners of Income Tax (Pr.CCSIT) shall be vested with the powers of acceptance/rejection of such applications/claims if the amount of such claims exceeds Rs.3 crores for any one assessment year…"

The impugned order also relies on the above **Circular No. 11/2024**, dated **01.10.2024,** which is binding on the respondent.

6. The petitioner society being the Alumni Association of Sri Ramachandra Institute of Higher Education and Research was established for charitable purposes and was registered under Sec.12AA of the Income Tax Act, 1961 on 21.01.2021, whereby the approval for registration under the aforesaid section was still pending before the authorities due to Covid-19 pandemic.

7. The petitioner was required to file Form 10B by 15.01.2021 for the Assessment Year 2020-2021. However, it was filed by the petitioner only on 29.03.2021. The petitioner was required to file Return of Income on 15.02.2021 for the Assessment Year 2020-2021, which later stood extended to 31.05.2021. However, the petitioner has filed the Return of Income on 29.03.2021 along with Form 10B for the said Assessment Year. Thus, the petitioner has calculated

the delay in filing Form 10B as 73 days from 15.01.2021 to 29.03.2021, the date of which, the Return of Income was filed under Section 139(1) of Income Tax Act, 1961 along with Form 10B. The respondent is governed by the above Circular. Therefore, the impugned order passed by the respondent under Section 119(2)(b) of Income Tax Act, 1961 is not binding on that score.

8. Following consistent view taken by this Court under similar circumstances, the benefit of Section 11 and 12 of the Income Tax Act, 1961 cannot be denied to a trust or institution, if such society otherwise is eligible for such substantial benefit merely because there is procedural irregularity. In this case, there is procedural violation in filing Form 10B within the due date on 15.01.2021 as is required under Section 44A of Income Tax Act, 1961.

9. Considering the fact that the delay is only marginal and the delay is occurred on the first year of petitioner's registration on 21.01.2021, the delay deserves to be condoned. However, considering the fact that the application has been filed only on 16.04.2025 long after the intimation was issued under Section 143(1) of the Income Tax Act, 1961 on 01.06.2022. Considering the fact that the petitioner society is an endowed with substantial contribution in the first year of registration, there shall be a direction to the petitioner to pay a sum of Rs.25,000/- to Tanker Foundation within a period of thirty (30) days from the date of receipt of copy of this order.

10. Subject to the petitioner complying with the above condition, the impugned order shall stand quashed and consequently, the Assessing Officer shall issue a fresh intimation order under Section 143(1) of the Income Tax Act, 1961 in view of intimation issued on 01.06.2022.

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

03-02-2026

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

RPP

To

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

C.SARAVANAN J.

RPP

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