IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 30769 of 2024

AND

WMP NO. 33372 OF 2024

Anbukarangalin Anbuillam
Represented By Its Founder/President
Mr. R. Dayanidhi S/o. P. Rajagopal,
Aged 65 Years,
62 ,Balaji Nagar New Extension,
Ponneri, Chennai - 601204

..Petitioner(s)

Vs

1. The Commissioner Of Income Tax (Exemption)
   Aayakar Bhawan Annexe Building No 121,
   Mahatma Gandhi Road, Nungambakkam
   Chennai 600 034

2. The Central Processing Circle
   1st Floor, Prestige Alpha No 48/1 48/2,
   Beratenaagrahara Begur, Hosur Rd,
   Uttarahalli Hobli, Bengaluru - 560100

3. The Income Tax Officer Exemptions
Ward - 1, 3rd Floor, Annexe Building, 121,
Mahatma Gandhi Road, Nungambakkam,
Chennai - 600034

..Respondent(s)

PRAYER

Writ Petition filed under Art.226 of Constitution of India seeking for issuance of Writ of Certiorari, calling for the records in DIN and Order No.ITBA/COM/F/17/2024-25/1067196611(1) dated 31.07.2024 order u/s.119 (2) (b) of the IT Act, 1961 on the file of the 1st Respondent for the AY 2018-19 and quash the same.

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

ORDER

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

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 Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 31.07.2024 passed under Section 119(2)(b) of the Income Tax Act, 1961. by the 1st respondent for the Assessment Year 2018-2019.

4. By the impugned order, the application filed for condonation of delay in filing Form 10B dated 18.05.2023 by the petitioner for the aforesaid Assessment Year has been rejected by the 1st respondent with the following observation :-

> "*4.1 During the hearing, the assessee trust's authorised representative Mr.Surya Kumar C.A explained that there was a natural disaster in the village during that year and hence could not finalise the books of accounts and filing of form 10B was delayed. But, the assessee has not submitted any supporting documents or evidence in favour of its claim.*"

5.It is also noticed that there was delay in filing Form 10B by the petitioner for the Assessment Year 2019-2020 as well, which has been mentioned in paragraph No. 5.3 of impugned order, which is extracted as under :-

> "*5.3 Further, this office has taken a lenient view by condoning the delay in filing form 10B in the assessee's case for the AY 2019-20 as the delay was 11 days.*"

6. As far as the Assessment Year 2018-2019 is concerned, which is the subject matter in this Writ Petition, there was a delay of 61 days in filing Form 10B by the petitioner. In this case, as Form 10B audit report was filed on

31.12.2018 under Section 44 AB of Income Tax Act, 1961, the petitioner ought to have filed the Form 10B along with Return of Income on 30.10.2018 i.e., one month prior to the date of filing Return of Income on 31.10.2018. In this case, however, the petitioner filed the Return of Income belatedly on 28.12.2018 to claim benefit under Section 11 of the Income Tax Act, 1961.

7. I have considered the submissions made by learned counsel for the petitioner and the learned Senior Standing Counsel for the respondent.

8. In the instant case, there is procedural violation in filing Form 10B within the prescribed time as is required under Sec.44A of the Income Tax Act, 1961, which comes in the way of petitioner getting substantial benefit under the Act. The 1st Respondent cannot be found fault as the 1st Respondent is bound by **Circular No.2/2020 dated 03.01.2020.** However, the said Circular is not binding on this Court.

9. The consistent view taken of this court under similar circumstances is to extend the benefit under Section 11 and 12 of the Income Tax Act, 1961. Such benefit cannot be denied to a trust or an institution for a mere procedural irregularity. If such a trust or an institution is otherwise entitled to substantial benefit.

10. Since there is only a marginal delay of 61 days in filing Form 10B by the petitioner, the substantial benefit of Section 11 and 12 of the Income Tax Act, 1961 cannot be denied. Therefore, the delay in filing Form 10B deserves to be condoned and is accordingly condoned to the petitioner.

11. The 2nd respondent is accordingly directed to process the Return of Income afresh in view of intimation dated 26.09.2019 as modified by a Rectification Order dated 02.01.2020.

12.This Writ Petition stands allowed. No costs. Connected Writ Miscellaneous Petition is closed.

03-02-2026

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

RPP

To

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C.SARAVANAN J.

RPP

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