IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19.01.2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

W.P.No.42455 of 2025
and
W.M.P.Nos.47490 & 47491 of 2025

M/s. Born 2 Win Social Welfare Trust
(Represented by its Trustee)
No.16/1, Ground Floor,
Venkateswaran Apartments, Tank Square Street,
Saidapet, Chennai - 600 015.
PAN: AACTB2662F

..Petitioner

Vs

1. The Commissioner of Income Tax
   Exemptions, Chennai,
   Income Tax Department,
   No. 121 Mahatma Gandhi road,
   Nungambakkam, Chennai – 600 034.

2. The Income Tax Officer,
   Exemptions Ward – 3,
   Income Tax Department,
   No.121, Mahatma Gandhi Road,
   Nungambakkam, Chennai - 600 034.

..Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the Writ Petitioner on the file of the First Respondent to quash the impugned order dated 03.06.2025 passed u/s 119(2)(b) of the Income Tax Act,1961 in DIN & Order No: ITBA/COM/F/17/2025-26/1076667293(1) pertaining to the Assessment Year: 2019-2020 and consequentially condone the delay in filing form no.10B.

For Petitioner : Mr.A.S.Sriraman

For Respondents : Mr.V.J.Arulraj,
Senior Standing Counsel.

ORDER

This Writ Petition is filed challenging the impugned order dated 03.06.2025 passed by the first respondent, Commissioner of Income Tax, Chennai, under **Section 119(2)(b)** of the Income Tax Act, 1961. By the said order, the application filed by the petitioner on 04.04.2025 seeking condonation of delay in filing **Form 10B** was rejected.

2. The brief facts are that for the Assessment Year 2019-20, the petitioner was required to file the return of income by 30.09.2019, which was subsequently extended to 31.10.2019. The petitioner filed the return of income on 16.08.2019. In terms of **Section 12A(1)(b)** of the Income Tax Act, 1961, the audit report in Form 10B ought to have been filed either before or along with the return of income. Since the return was filed on 16.08.2019, the audit report should have been filed by the same date. However, there was a minor delay of only 3 days in filing the said Form 10B.

3. Subsequently, an intimation under **Section 143(1)** was issued on 11.05.2020, denying the exemptions under **Section 11** on the ground that the petitioner failed to comply with the timely filing of the audit report. The petitioner thereafter filed a formal application for condonation of delay under **Section 119(2)(b)** on 04.04.2025, explaining that the minor delay of 3 days was due to administrative reasons in obtaining the audit report.

4. The learned counsel for the petitioner submits that there is a delay of only 3 days in filing Form 10B which was purely technical and minor. It is argued that the rejection of the application dated 04.04.2025 is contrary to the circulars issued by the **Central Board of Direct Taxes (CBDT)**, which empower the authorities to condone such delays to prevent genuine hardship to the assessee, especially when the return itself was filed well within the extended due date.

5. It is further submitted that the impugned order passed by the first respondent is not in accordance with the law or the spirit of the beneficial circulars. Although the formal condonation application was filed later, the underlying issue remains a mere 3-day delay in the original filing. Similar orders have been passed by this Court in **W.P. No. 45576 of 2025**, where the Court quashed the rejection of condonation for similar minor delays.

6. This Court, having considered the submissions and the negligible nature of the delay, finds no reason to take a different view. Accordingly, this Writ Petition is allowed in terms of the order passed in **W.P. No. 45576 of 2025**, and the impugned order dated 03.06.2025 is hereby set aside.

19.01.2026

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

kmm

C.SARAVANAN, J.

kmm

W.P.No.42455 of 2025

19.01.2026