



WEB COPY

WP No. 49085 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05-02-2026

CORAM

THE HON'BLE MS. JUSTICE P.T. ASHA

WP No. 49085 of 2025

The Board of Trustees
M/s.Ponni Charitable Trust
Represented by its Treasurer
Mr. G.Rathinasabapathy,
Karanampettai - Somanur Road
State Bank of India (Opposite)
S.F No.858 -A Samalapuram, Somanur Post,
Palladum Taluk,
Tiruppur District, Tamil Nadu – 641 663.

..Petitioner(s)

Vs

1. The Assessment Unit
National Faceless Assessment Centre (NFAC),
Income Tax Department,
North Block, New Delhi.
2. The Special Officer
Literacy Mission Matriculation Higher
Secondary School,
Karanampettai - Somanur Road,
State Bank of India (Opposite)
Samalapuram, Somanur Post
Palladum Taluk, Tiruppur District
Tamil Nadu – 641 663.
3. The Assistant Commissioner of Income Tax
(Exemptions)
May Flower Mid City Building
1510, Trichy Road, Coimbatore,
Tamil Nadu – 641 018.



4. Deputy Commissioner of Income Tax
(Exemptions)
May Flower Mid City Building,
1510, Trichy Road, Coimbatore,
Tamil Nadu - 641 018.
5. Canara Bank
Samalapuram Branch
Ayyan Koil Road, Samalapuram, Tiruppur
Tamil Nadu – 641 663.
6. IDBI Bank
Samalapuram Branch
SF No. 856-B, Door No. 1G, K N Palayam
Road, Samalapuram, Palladam Taluk, Tiruppur
Tamil Nadu – 641 663.
7. The Government of Tamil Nadu
Represented by its Secretary
School Education Department
Fort St George, Chennai,
Tamil Nadu – 600 008.
8. The Director of Private Schools
DPI Campus, College Road
Nungambakkam, Chennai – 600 006.
9. State Bank of India
Samalapuram Branch,
No.1, Annur Road, Karugampalayam
Ichipatti Post, Somanur,
Tiruppur, Tamil Nadu – 641 668.
10. R.Ramamoorthy
S/o.G.S.Ramasamy
Secretary / Founder Trustee of
M/s.Ponni Charitable Trustee
Having its Office at
S.F.No.858-A. Samalapuram
Somanur Post, Palladam Taluk
Tiruppur – 641 663.
[R10 is impleaded vide orders of this Court
dated 05.02.2026 in WMP.No.1804 of 2026]



11.P.Ganesamoorthy

S/o.Mr.S.N.Palanisamy

No.2/202, S.R.A.Thottam

Sengathurai, Kadampadi Post

Sulur Taluk

Coimbatore – 642 401.

[R11 is impleaded vide orders of this Court
dated 05.02.2026 in WMP.No.4436 of 2026]

12.SRA.Senthil

S/o.S.R.Arumugam

No.3/2A, Vel Residency

Indra Nagar, Sulur Taluk

Coimbatore – 641 402.

[R12 is impleaded vide orders of this Court
dated 05.02.2026 in WMP.No.4439 of 2026]

..Respondent(s)

PRAYER : Writ Petition filed under Article 226 of Constitution of India praying to issue a Writ of Mandamus directing the second respondent herein to forthwith file income tax returns for Ponni Charitable Trust (PAN AACTP2634D) for the AY 2021-22, AY 2022-23, AY 2023-24, and AY 2024-25 as prescribed under the provisions of the Income Tax Act, 1961, and pass orders

For Petitioner(s):

Mr.P.R.Raman, Senior Counsel
for Mr.S.Ramamurthy

For Respondent(s):

Mr.V.T.Arul Raj
Senior Standing Counsel for R1, R3 & R4
Mr.M.Suresh Kumar
Additional Advocate General
assisted by Ms.Mythreye Chandru
Special Government Pleader for R7 & R8



Mr.S.Ananth for R10
Ms.Gayathri Vasudevan for R11
Mr.L.Ramanathan for R12

ORDER

The above writ petition has been filed seeking a mandamus to the second respondent herein to file the income tax returns of the Ponni Charitable Trust (PAN AACTP2634D) for AY 2021-2022, AY 2022-2023, AY 2023-2024 and AY 2025-2025 forthwith, as per the Income Tax Act, 1961.

2. The petitioner-Trust was constituted under the Trust Deed dated 30.01.1995. The Trust runs the Literacy Mission Matriculation Higher School, the second respondent herein, with over 3000 students and 170 staff, and the Board of Trustees of petitioner-Trust hold key positions in the School Committee. The School does not have an independent financial existence separate from the petitioner-Trust and it operates the bank account of the Trust. The funds of Trust are solely and exclusively utilised for the administration of the school. Originally at the time of formation of Trust there were 11 founder trustees, and in due course, some of them had resigned and some of them were removed. There appears to be some dispute among the existing and resigned/removed trustees in the management and administration of the petitioner-Trust which led to the initiation of multiple civil suits before the II



Additional District Court, Tiruppur and ultimately a writ petition in WP.No.3457 of 2024 was filed, in and by which, this Court by order dated 17.04.2024, had directed the Government to appoint a Special Officer for the administration of the school under Tamil Nadu Private School Regulation Act, 2018. Vide G.O.(Ms) No.216 dated 03.10.2024, the Special Officer was appointed. Subsequent to the appointment of the Special Officer, the second respondent herein, the entire administration of the school, its financial and bank accounts had vested with second respondent.

3. The petitioner-Trust would also submit that vide letter dated 28.02.2025, it had informed the Income Tax Department about the appointment of Special Officer, who had assumed charges from 07.01.2024, and it had control over the School/Trust and has the authority to file the IT returns for the Trust. Be that as it may, 06.06.2025 the petitioner-Trust was served with the order of the Assistant Commissioner of Income Tax, the third respondent herein, dated 27.02.2025 intimating that an outstanding demand of Rs.5,58,78,870/- was due payable for the year 2020-2021. In reply, the petitioner vide its letter dated 11.08.2025 had reiterated to the authorities that it was the Special Officer who was incharge of the administration and stated its inability to respond to the notices. Vide separate letter, this fact was also brought to the knowledge of the Special Officer by the petitioner. Thereafter, on 12.11.2025 and 14.11.2025, the petitioner received an intimation that the bank



accounts of the school have been attached by the income tax department towards recovery of assessed due. The petitioner vide its email dated 14.11.2025 had intimated the Special Officer to take immediate steps against the recovery action. However, the Special Officer continued her inaction. The petitioner had also requested the third respondent to provide the details of assessment orders and bank attachment notices, but the said request was rejected by the fourth respondent on the ground that the Special Officer alone can have access to the assessment order. Hence, the petitioner is before this Court to direct the second respondent to file the income tax returns of the petitioner-Trust for AY 2021-2022, AY 2022-2023, AY 2023-2024 and AY 2024-2025, forthwith.

4. Heard the learned counsel on either side and also perused the materials placed in the typed set of papers.

5. The learned Additional Advocate General on instructions would submit that the Special Officer, the second respondent herein is ready to file the income tax returns for the AY 2021-2022, AY 2022-2023, AY 2023-2024 and AY 2024-2025 of the petitioner-Trust, however, the Income Tax Department is refusing to receive the same. As and when the Department permits the Special Officer, the second respondent herein, to file the income tax returns, the same



shall be filed by the Special Officer, forthwith .

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6. Recording the above statement, this writ petition is disposed of . No costs. Consequently, connected miscellaneous petition is closed.

05-02-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

DS

To :

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Income Tax Department,
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