IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.03.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.433 of 2026
and
W.M.P.Nos.522 & 524 of 2026

Sri Bairava Foundation
Rep. by its President
Kangeyam Main Road, Avalpoondurai,
Erode – 638115
PAN : AATTS1304A ... Petitioner

Vs.

Commissioner of Income Tax (Exemption)
Aayakar Bhavan, Annexe Building,
121, Mahatma Gandhi Road,
Nungambakkam, Chennai – 600 034. ... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records of the Respondent in impugned rejection order u/s 119(2)(b) in DIN & Order No.ITBA/COM/F/17/2025-26/1080401386(1) dated 08.09.2025 in PAN: AATTS1304A for the AY 2021-22 and quash the same and further direct the Respondent to condone 25 days of delay in filing of Form 10B for the AY 2021-22.

For Petitioner : M/s.G.Vardini Karthik

For Respondent : Mr.V.J.Arulraj
Senior Standing Counsel &
M/s. Anu Ganesan
Junior Standing Counsel

ORDER

Heard the learned counsel for the petitioner, the learned Senior Standing Counsel, and the learned Junior Standing Counsel for the respondent.

2. In this writ petition, the petitioner has challenged the impugned Order dated 08.09.2025 passed by the respondent, whereby the petitioner's application for condonation of delay in filing Form 10B (Audit Report) for the Assessment Year 2021-2022 submitted on 02.07.2025, was rejected based on CBDT Circular No. 06/2024 dated 18.11.2024.

3. The impugned order extracted the aforesaid circular and rejected the petitioner's application with the following observations:

> "4.1. In the instant case, **the Asst. year involved is 2021-22 and at the time of filing petition before the undersigned for condonation of delay in filing Form 10B, i.e., on**

02.07.2025, **more than 3 years have lapsed from the end of relevant assessment year**. on **31.03.2025** it is clearly stated in Circular No.16/2024 issued by CBDT on 18.11.2024- Para 3, that **no condonation application for delay in filing Form No. 9A, 10, 10B, 10BB shall be entertained beyond three years** from the end of the assessment year for which such application is made. The Circular dated 03.04.2025 also states that **the time limit is applicable for the applications filed on or after the date of issue of the Circular**. In the instant case, the assessee has made application for condonation of delay on 02.07.2025i.e., after the date of issue of the Circular."

4. The last date for filing the Return of Income under Section 139(1) was extended by the aforesaid circular until 15.03.2022. As per Section 12A(1)(b)(ii) of the Income Tax Act, 1961, the petitioner was required to file Form 10B (an audit report) at least one month prior to the due date for filing the Return of Income under Section 139(1).

5. In this case, the petitioner filed the Return of Income one day prior to the extended period i.e., on 14.03.2022. The Audit Report was filed two days before the return, i.e., on 12.03.2022. Thus, there was a delay of 27 days in filing the audit report.

6. The petitioner approached the respondent by filing the aforesaid application for condonation of delay in filing Form 10B (Audit Report) on

12.03.2022, after the return was scrutinized and an intimation was issued on 23.08.2022 under Section 143(1). Thus, there was a delay in approaching the respondent for condonation of delay.

7. This Court is of the view that a marginal delay in filing the Form 10B (Audit Report) ought to have been condoned by the respondent. However, the respondent is bound by the circular referred to supra, therefore, no fault can be attributed to the respondent.

8. Considering the fact that the petitioner is *prima facie* engaged in charitable activities who has been denied the benefit of exemption under Sections 11 and 12 by an intimation dated 23.08.2022 under Section 143(1), I am of the view that this is a fit case for condoning the delay in filing Form 10B, which was filed on 12.03.2022 with a delay of 27 days.

9. Therefore, there shall be a direction to the jurisdictional assessing officer to process the petitioner's return dated 14.03.2022 and pass a fresh order, in light of this order, within a period of three months from the date of receipt of a copy of this order.

10. Accordingly, the impugned order is quashed, and this writ petition stands allowed. Consequently, connected miscellaneous petitions are closed. No costs.

10.03.2026

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Neutral Citation : Yes / No

To

The Commissioner of Income Tax (Exemption)
Aayakar Bhavan, Annexe Building,
121, Mahatma Gandhi Road,
Nungambakkam, Chennai – 600 034.

C.SARAVANAN, J.

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