BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Date : 05/02/2026

CORAM

The Hon`ble Mr.Justice KRISHNAN RAMASAMY

WP(MD). No.3120 of 2026
and WMP(MD) Nos.2572 and 2574 of 2026

M/s. Sathankulam Taluk Teachers
Cooperative Thrift and Credit Society TB69
Rep. by its Secretary P.Muthukumar ... Petitioner

Vs

The Chief Commissioner of Income Tax,
Income Tax Department,
V.P. Rathinasamy Nadar Road,
C.R. Building,
Bibikulam,
Madurai - 625 002. ... Respondent

PRAYER :- Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records on the file of the respondent in DIN and Order No.ITBA/COM/F/17/2023-24/1060738478(1) dated 09-02-2024 as illegal and further for a direction, directing the respondent herein to reconsider the Delay Condonation Petition dated 29-08-2023 in filing the Income Tax Returns.

For Petitioner : Ms.A.Karthika
For Respondents : Mr.J.Parekh Kumar

ORDER

This writ petition has been filed challenging the impugned order of the respondent dated 09.02.2024 and to direct the respondent to reconsider the delay condonation petition dated 29.08.2023 in filing the income tax returns.

2. Heard the learned counsel for the petitioner and learned counsel for the respondent. By consent of both sides, the writ petition itself is taken up for final disposal at the stage of admission itself.

3. The petitioner is aggrieved by the rejection of condone delay of almost two years and 11 months in filing the returns by the respondent.

4. The learned counsel for the petitioner would submit that in the present case, the issue is pertaining to the financial year 2018-19 and assessment year 2019-20. The last due date for filing of return is 30.09.2020. The Audit Report was made ready only on 30.04.2021, whereas in the impugned order, it has been reflected that as if audit report

was made ready on 30.07.2020 itself. To that extent, the impugned order has wrongly observed that the date of audit report was made ready on 30.07.2020 instead of 30.04.2021. Further he would submit that even though it was made ready as early as on 30.04.2021, the return was filed only on 29.08.2023. However, in the meantime, notice under Section 148 was issued on 24.03.2023. After that only, they have realized and filed the returns. However, he would submit that a notification was issued on 26.07.2023 enabling the respective Commissioners to entertain the condone delay petition in the event of non filing of the returns in time. Therefore, they have filed the condone delay petition before the respondent under Section 119 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act'). However, without taking into consideration of the said circular, the respondent, in non application of mind, rejected the petition and refused to condone the delay of 2 years and 11 months.

5. To substantiate her submisions, the learned counsel also relied upon the earlier orders of this Court made in WP (MD) Nos.14662 to 14671 of 2024 dated 11.07.2024 and WP(MD) No.21109 of 2024 dated 04.08.2025.

6. The learned counsel for the respondent, on the other hand, would submit that in the present case, in the event, if the petitioner proved their genuine hardships faced by them, the respondent could have condoned the delay. Normally in the event of any delay in furnishing the audit report to the assessees and if the returns filed within a couple of months after the audit report was handed over, it would be considered as genuine. In the present case, according to the respondent, the audit report was made ready as early as on 30.07.2020. However, he would submit that the petitioner submits that it was wrongly stated as 30.07.2020 instead of 30.04.2021. The learned counsel submits that even assuming the petitioner's submission is taken into consideration that they have received the audit report only on 30.04.2021, still, the petitioner ought to have explained the delay of 2 years and 11 months in filing the returns. Ultimately the return was filed on 29.08.2023, which was subsequent to the issue of initiation of the proceedings under Section 148 of the Act. Therefore, no reason whatsoever has been assigned by the petitioner and also not proved about the genuine hardships faced by them. Therefore, they have rightly rejected the petition for condoning the delay.

7. He would further submit that in the present case, notification dated 26.07.2023 is clarificatory in nature. Even otherwise, in many occasions, when petitions were filed for condoning the delay, the respondent has considered those petitions and delay has been condoned. However, the circular cited by the petitioner will not be applicable to the facts of the present case. Therefore, he prays for dismissal.

8. I have considered the rival submissions and perused the materials available on record.

9. Considering the submission made on either side, in the present case, admittedly, the petitioner had filed a petition for condoning the delay and it was dismissed. A challenge was made against the rejection dated 09.02.2024, whereby the petition was rejected on 30.12.2025. The due date for filing the return is 30.09.2020 for the assessment year 2019-20. Even assuming the submission of the petitioner is true, if the audit report was made ready on 30.04.2021, the return ought to have been filed within a period of two months from the date of receipt of such audit report. In the present case, the audit report was made ready on

30.04.2021, however, the petitioner has taken steps to file the returns on 29.08.2023. The petitioner has also moved a petition for condoning the delay on 29.08.2023. However, such an exorbitant delay of 2 years and 11 months was not at all explained by the petitioner in a proper manner. For the said delay, the petitioner ought to have given explanation, however, no explanation whatsoever has been provided by the petitioner except stating the Circular dated 13/2023 dated 26.07.2023. Even the said circular was issued on 26.07.2023. The petition for delay condonation was filed on 29.08.2023. Even otherwise, when the respondent in normal course have been entertaining petitions for condoning the delay, thus, it is not fair on the part of the petitioner to approach the respondent with a petition with such enormous delay. In the absence of any proper reasons and explaining the genuine hardships faced by the petitioner, the delay was not condoned. Therefore, I do not find any error in the decision arrived at by the respondent.

10. As far as the decisions cited by the petitioner is concerned, it is pertaining to the assessment order and not the order passed under Section 119 of the Act. As far as the order referred in WP (MD) Nos.14662 to

14671 of 2024 dated 11.07.2024 is concerned, the order thus passed will not be applicable to the present case. As far as case law cited to the extent that the reason of delay cited will not come in the way of availing exemption is concerned, when the Act stipulates certain conditions, with regard to the delay aspect, the petitioner ought to have explained the genuine hardships faced by them. However, the hardship faced by the petitioner was not explained with proper reason. Therefore, the respondent arrived at a conclusion that there is no genuine hardship on the part of the petitioner and hence, rejected the condone delay petition. When such being the case, as stated above, the order referred by the petitioner will not be applicable to the facts of the present case. When the delay was not explained, certainly they will lose the exemption. As far as WP(MD) No.21109 of 2025 is concerned, the number of days delay has not been stated and wherever the delay has been explained, this Court has considered the delay and also condoned it. However, in the absence of any explanation, the respondent has rightly rejected the application for condonation of delay. As such, no interference is warranted to the rejection made by the respondent.

11. For these reasons, the writ petition fails and the same is dismissed. No costs. Consequently connected Miscellaneous Petitions are closed.

05.02.2026

NCC : Yes/No
Index : Yes/No
RR

KRISHNAN RAMASAMY, J

RR

ORDER
IN
WP(MD) No.3120 of 2026

Date : 05/02/2026