BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated : **26.02.2026**

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THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

WP(MD). No.5344 of 2026

Murugesan Senthil ... Petitioner

Vs

1. The Secretary,
   Central Board of Direct Taxes,
   Department of Revenue of Income
   Tax (OSD) (OT and WT),
   Ministry of Finance,
   Jeevan Vihar Building,
   New Delhi.

2. The Principle Chief Commission
   of Income Tax,
   Tamilnadu and Puducherry,
   Room No 107,
   Mahatma Gandhi Road,
   Chennai 600 034.

4. Office of Income Tax Officer,
   Ward II,
   Tuticorin. ... Respondents

PRAYER :- Writ Petition, filed under Article 226 of the Constitution of India, praying this court to issue a Writ of MANDAMUS directing the

2nd respondent to consider the condone delay application of the petitioner filed under section 119 (2)(b) of the Income Tax Act in the light of the orders passed by this Court in W.P.(MD).NO.5159 of 2025 dated 26.02.2025 on merits and in accordance with law and condone the delay of 62 days in filing the income tax returns by the petitioner for the Assessment year 2020-2021 and treat the returns filed by the petitioner as filed with in time allowed under section 139 (1) of Income Tax Act.

For Petitioner : Mrs.A.Lakshmi
for M/s.Polax Legal Solutions

For Respondents : Mr.J.Parekh Kumar

ORDER

This Writ Petition is filed seeking a direction to the 2nd respondent to consider the condone delay application of the petitioner filed under section 119 (2)(b) of the Income Tax Act in the light of the orders passed by this Court in W.P.(MD).No.5159 of 2025 dated 26.02.2025 on merits and in accordance with law and condone the delay of 62 days in filing the income tax returns by the petitioner for the Assessment year 2020-2021 and treat the returns filed by the petitioner as filed with in time allowed under section 139 (1) of Income Tax Act.

2. By consent, this Writ Petition is taken up for final disposal at the admission stage itself.

3. The learned counsel appearing for the petitioner would submit that initially there is a delay of 62 days in filing the income tax returns for the Assessment year 2020-2021 and he has filed an application to condone the said delay. However, the said application was rejected by the 2nd respondent. Hence, the petitioner has filed a Writ Petition before this Court in W.P.(MD)No.5159 of 2025 and this Court, by order dated 26.02.2025, set aside the order passed by the 2nd respondent and remanded the matter to the 2nd respondent for reconsideration. However, till date, the application for condonation of delay has not been disposed of. Hence, the petitioner has filed this Writ petition.

4. The learned counsel appearing for the respondents seeks time to ascertain whether the application for condonation of delay filed by the petitioner is pending or has been dispose of.

5. Considering the facts and circumstances of the case, this Court directs the second respondent to dispose of the application for condonation of delay filed by the petitioner for filing the income tax return for the Assessment Year 2020–2021, if not already disposed of, within a period of eight (8) weeks from the date of receipt of a copy of this order.

6. With the above direction, this Writ Petition is disposed of. There shall be no order as to costs.

26.02.2026

Index: Yes/No
NCC : Yes/No

vsm

TO

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KRISHNAN RAMASAMY, J.

vsm

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Date : 26.02.2026