BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 26.03.2026

CORAM:

THE HONOURABLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD)Nos.8106 & 8107 of 2026
and
W.P.(MD)Nos.6637, 6639, 6645 and 6646 of 2026

A2972 Ramarajapuram Primary Agricultural
Co-Operative Credit Society,
Rep. by its Secretary S.Pitchai,
S/o.N.Subramaniyapillai,
Nilakottai Taluk,
Ramarajapuram B.O.,
Dindigul – 624 219. ... Petitioner in both the W.Ps.

-vs-

1.The Assistant Director of Income Tax,
Centralized Processing Centre,
Income Tax Department,
Bengaluru.

2.The Income Tax Officer,
Ward -I, Income Tax Department,
Dindigul.

3.The Chief Commissioner of Income Tax,
C.R. Building, No.2, V.P. Rathinasamy Nadar Road,
Bibikulam, Madurai - 625002. ... Respondents in both the W.Ps.

[R3 is *suo motu* impleaded vide order
dated 26.03.2026]

Prayer in W.P.(MD)No.8106 of 2026:- Writ Petition filed under Article 226 of the Constitution of India, seeking issuance of a Writ of Certiorari calling for the records pertaining to the impugned order passed by the first respondent in Document Identification No: CPC/1920/A5/2013166621, dated 11.01.2021 and consequential demand notice issued by the second respondent in DIN and Letter No : ITBA/COM/F/17/2025-26/1085573099(1), dated 04.02.2026 for the Assessment Year 2019-20 and quash the same.

Prayer in W.P.(MD)No.8107 of 2026:- Writ Petition filed under Article 226 of the Constitution of India, seeking issuance of a Writ of Certiorari calling for the records pertaining to the impugned order passed by the first respondent in DIN: CPC/2324/B5/622370167, dated 15.12.2025 and consequential demand notice issued by the second respondent in DIN and Letter No : ITBA/COM/F/17/2025-26/1085573099(1), dated 04.02.2026 for the Assessment Year 2023-24 and quash the same.

For Petitioner in both the W.Ps. : Ms.P.S.Lekshmi Priya

For Respondents in both the W.Ps. : Mr.N.Dilip Kumar
Senior Standing Counsel

COMMON ORDER

These two writ petitions relate to the petitioner Co-operative Credit Society, and since the issues involved are identical, they are taken up together and disposed of by this common order.

2. In both the writ petitions, the auto-generated intimations issued under Section 143(1) of the Income Tax Act, 1961 [hereinafter referred to as "the Act"] for the Assessment Years 2019–2020 and 2023–2024 are under challenge.

3. The learned counsel for the petitioner submitted that the petitioner is a Co-operative Credit Society. Due to the statutory framework under the Tamil Nadu Co-operative Societies Act, the Society could not file its returns within the prescribed time, as the returns could be filed only after completion of the statutory audit. It is further submitted that, owing to lack of expertise, the returns were not filed in time to claim exemption under Section 80-P of the Act. Consequently, the said benefit was disallowed, and the impugned intimations came to be issued. It is also contended that the impugned intimations are cryptic and do not contain detailed reasons, thereby, disabling the petitioner from effectively preferring an appeal. Hence, it is prayed that the impugned intimations be set aside and an opportunity be granted to the petitioner Society.

4. Per contra, the learned Senior Standing Counsel appearing for the respondent Department submitted that even as against intimations issued under

Section 143(1) of the Act, an appeal is maintainable under Section 246A(1)(a) of the Act. Therefore, when an effective alternative remedy is available, the writ petitions ought not to be entertained.

5. The learned Senior Standing Counsel further submitted that, as per Section 80-AC of the Act, Co-operative Societies must file their returns within the prescribed time to claim benefits under Section 80-P of the Act. In the present case, the petitioner failed to do so. It is also submitted that the petitioner ought to have approached the competent authority / third respondent under Section 119(2)(b) of the Act seeking condonation of delay. Without availing such remedies, the petitioner belatedly uploaded the returns in the web portal, which were rightly rejected, and consequential demand notices were issued.

6. I have considered the rival submissions made on either side and perused the materials on record.

7. Insofar as Co-operative Societies are concerned, this Court has, in earlier instances, issued directions to the Registrar of Co-operative Societies to ensure that such societies have adequate expert guidance in matters relating to taxation, both direct and indirect. Issuance of Circulars alone would not suffice. Qualified personnel with requisite expertise must be engaged for each Co-operative Society, and a proper supervisory mechanism must be put in place to ensure periodic compliance, including timely filing of returns. The said directions are reiterated herein.

8. Be that as it may, the core issue in the present case is that, though the petitioner is entitled to the benefit under Section 80-P of the Act, it failed to file its returns within the prescribed time. In such circumstances, it is open to the petitioner to approach the competent authority / third respondent under Section 119(2)(b) of the Act seeking condonation of delay. The petitioner shall file detailed affidavits explaining the reasons for the delay, including relevant dates pertaining to the statutory audit and other procedural requirements in each application.

9. Upon receipt of such applications, the same shall be considered by the third respondent taking into account the fact that the petitioner is a Primary Agricultural Co-operative Credit Society.

10. In the meantime, the petitioner shall also prefer appeals along with condone delay applications under Section 246A(1)(a) of the Act against the impugned intimations. The Appellate Authority shall await the decision of the third respondent on the issue of condonation of delay in filing returns. Upon such decision being rendered, the same shall be placed before the Appellate Authority, which shall thereafter proceed to decide the applications for condonation of delay and the appeals in accordance with law.

11. In view of the above, these writ petitions are disposed of on the following terms:

(i) The petitioner Co-operative Society shall, within a period of three weeks from the date of receipt of a web copy of this order, without waiting for a certified copy, file applications under Section 119(2)(b) of the Act before the third respondent seeking condonation of delay in filing the returns. The third respondent shall consider the same in accordance with law, taking into account the observations made supra.

(ii) The petitioner shall simultaneously prefer appeals along with condone delay applications under Section 246A(1)(a) of the Act against the impugned intimations issued under Section 143(1) of the Act. The Appellate Authority shall await the orders to be passed by the third respondent, and upon such orders being placed on record, shall decide the applications for condonation of delay and the appeals in accordance with law.

No costs. Consequently, the connected Miscellaneous Petitions are closed.

26.03.2026
(2/2)

NCC : No
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To:-

1.The Assistant Director of Income Tax,
Centralized Processing Centre,
Income Tax Department,
Bengaluru.

2.The Income Tax Officer,
Ward -I, Income Tax Department,
Dindigul.

3.The Chief Commissioner of Income Tax,
C.R. Building, No.2, V.P. Rathinasamy Nadar Road,
Bibikulam, Madurai - 625002.

D.BHARATHA CHAKRAVARTHY, J.

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Common order in
W.P.(MD)Nos.8106 & 8107 of 2026

26.03.2026

(2/2)