# BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

**DATED : 17.03.2026**

**CORAM:**

**THE HONOURABLE MR.JUSTICE N.SATHISH KUMAR**
**and**
**THE HONOURABLE MR.JUSTICE M.JOTHIRAMAN**

**W.A(MD)No.378 of 2026**
**and**
**C.M.P(MD)Nos.3514 & 3516 of 2026**

M/s.Sathankulam Taluk Teachers Co-operative
Thrift and Credit Society TB69,
Rep. by its Secretary P.Muthukumar,
No.13, Kollar Mudukku Street,
Sathankulam,
Tuticorin District-628 704. ... Appellant/Petitioner

vs.

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

**PRAYER :** Writ Appeal filed under Clause 15 of Letters Patent to set aside the order dated 05.02.2026 made in W.P(MD)No.3120 of 2026.

For Appellant : M/s.Karthikaa Ashok

For Respondents : Mr.J.Parekh Kumar

**JUDGMENT**

**[Judgment of the Court was made by N.SATHISH KUMAR, J.)**

Challenging the order of the learned Single Judge dismissing the Writ Petition in W.P.(MD)No.3120 of 2026, the present writ appeal has been filed.

2. The appellant filed the writ petition challenging the impugned order dated 09.02.2024 passed by the respondent, whereby the application filed by the appellant under Section 119(2) (b) of the Income Tax Act, 1961, was dismissed.

3. The appellant is a Co-operative Society, which was required to file its return for the financial year 2018-2019 and assessment year 2019-20 on or before 30.09.2020. However, the audit report was made ready only on 30.04.2021, and therefore, the appellant coult not file the return before the due date. After receipt of the audit report, the appellant filed an application seeking condonation of delay in filing the return. The said application was dismissed on the ground that the

audit report had been received on 30.04.2021 and that the return was filed belatedly. The impugned order also incorrectly proceeded on the basis that the audit report was received only on 30.04.2021 and that no return had been filed.

4. The learned Single Judge dismissed the writ petition mainly on the ground that even after receipt of the audit report on 30.04.2021, the appellant could have filed the application earlier, whereas the return was filed only in the year 2023

5. After hearing the submissions, we are of the view that the authorities are vested with the power to condone the delay and ought not to have prejudiced the appellant, especially considering that the appellant is a Co-operative Society. In our view, the learned Single Judge was not correct in substituting the reasons given in the impugned order. When the authorities dismissed the application based on incorrect dates without reflecting the actual date of the audit report, the dismissal of the writ petition cannot be sustained.

6. Accordingly, the writ appeal is allowed and the impugned order dated 09.02.2024 passed by the respondent is set aside. The matter is remitted back to the respondent for fresh consideration. The respondent is directed to consider the case of the appellant on merits, taking into account the overall circumstances and the prejudice that may may be caused to the co-operative society, and to pass appropriate orders after affording an opportunity of personal hearing to the appellant. No costs. Consequently, the connected Miscellaneous Petition is closed.

**[N.S.K.,J.] [M.J.R.,J.]**
**17.03.2026**

NCC : Yes / No
Index : Yes / No
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To

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

**N.SATHISH KUMAR,J.**
**and**
**M.JOTHIRAMAN,J.**

am

**ORDER MADE IN**
**W.A(MD)No.378 of 2026**

**DATED : 17.03.2026**