

W.P.(MD)Nos.7261 of 2026 etc. batch

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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ORDERS RESERVED ON : 27.04.2026 & 29.04.2026

ORDERS PRONOUNCED ON : 01.06.2026

CORAM

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD)Nos.7261 to 7276, 9694 to 9699, 10911 to 10914, 11520 to 11528, 11131 to 11141, 12525 to 12637 and 12013 to 12157 of 2026
& W.M.P.(MD) Nos.5961 to 5986, 5953, 5955, 5957 to 5960, 7718, 7719, 7721 to 7728, 7732, 7733, 8503, 8504, 8507, 8510, 8515, 8517, 8532, 8533, 8621, 8622, 8624, 8626, 8628, 8629, 8639, 8641, 8643, 8644, 8646, 8650, 8654 to 8657, 8675 to 8680, 8794 to 8808, 8810 to 8812, 9097, 9099, 9101, 9102, 9106, 9113, 9117, 9121, 9130, 9131, 9135, 9137, 9140, 9141, 9144 to 9146, 9148 to 9155, 9157, 9158, 9161, 9163 to 9167, 9169, 9171 to 9173, 9184, 9187 to 9189, 9191, 9193, 9194, 9198, 9200 to 9202, 9204 to 9206, 9208 to 9211, 9213 to 9215, 9217 to 9298, 9379, 9384, 9389, 9394, 9395, 9438 to 9461, 9464 to 9502, 9599, 9604, 9607, 9637, 9638, 9640, 9642 to 9644, 9648 to 9650, 9652, 9654 to 9665, 9671, 9690 to 9697, 9699, 9700, 9701, 9703 to 9705, 9707, 9709 to 9713, 9715, 9716 and 9718 to 9720 of 2026

W.P. (MD)No.7261 of 2026:

T943 Vickrapandiyam Primary Agricultural Co-operative
Credit Society Ltd.,

Rep.by its Secretary S.Janakiraman

Main Road, Vickrapandiyam

Manargudi Taluk, Thiruvarur District – 610 203.

... Petitioner

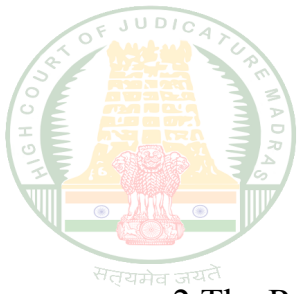
Vs.

1.The Chief Commissioner of Income Tax

No.2, V.P.Rathinasamy Nadar Road

CR Building, Bibikulam

Madurai, Madurai District – 625 002.



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2.The Registrar
Co-operative Society
Chennai.

(R2 is *suo motu* impleaded vide order
of this Court dated 16.03.2026)

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records on the file of the respondent herein in DIN and Order No.ITBA/COM/F/17/2024-25/1066711964 (1) and quash the impugned order dated 15.07.2024 as illegal and further for a direction to reconsider the petition filed for condonation of delay in furnishing Income Tax returns dated 27.03.2024 and pass such further or other orders.

In W.P.(MD) Nos.7261 to 7276, 9694 to 9699, 10911 to 10914, 11520 to 11528, 11131 to 11141 of 2026:

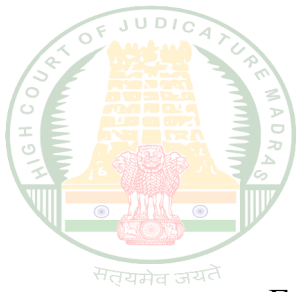
For the petitioners :	Mrs.Karthika Ashok for Mr.J.Ashok
For the respondents:	Mr.N.Dilip Kumar Senior Standing Counsel for R1 Mr.N.Ramesh Arumugam Government Advocate for R2 in W.P.(MD)Nos.7261 to 7276 of 2026

In W.P.(MD) Nos.12525 to 12637 of 2026:

For the petitioners :	Mr.T.Veldurai
For the respondents:	Ms.M.Rajeswari Standing Counsel

In W.P.(MD) Nos. 12013 to 12157 of 2026:

For the petitioners :	Mr.T.Veldurai
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For the respondents : Mr.N.Dilip Kumar
Senior Standing Counsel

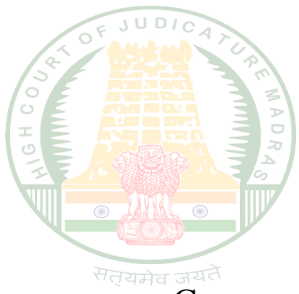
COMMON ORDER

All these Writ Petitions are connected to each other and, as such, are taken up and disposed of by this common order.

1.1. These Writ Petitions are filed by Cooperative Societies challenging the orders passed in each case, rejecting their prayer to condone the delay in filing the annual returns. The petitioners – Cooperative Societies pray for consequential relief, including reconsideration of the petition and other orders. In some of the Writ Petitions, the consequential prayer is to direct the Chief Commissioner of Income Tax concerned to condone the delay in filing the Income Tax return.

B. The Facts in Brief:

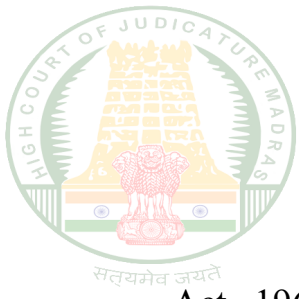
2. The facts are identical, and the facts as contained in W.P.(MD)No.11520 of 2026 are narrated in detail. The petitioner is Meenatchipuram Primary Agricultural Cooperative Credit Society Ltd., Bodinayakkanur, Theni District. The petitioner is a Cooperative Society registered under the Tamil Nadu



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Cooperative Societies Act, 1983. It lends to its members and collects dues and interest. The entire turnover of the Cooperative Society is exempt from total income, as per Section 80P of the Income Tax Act, 1961. However, with effect from 01.04.2018, Section 80AC was introduced in the Income-tax Act, 1961, thereby mandating that Cooperative Societies file returns. In the absence of filing the returns, the claim for exemption under Section 80P of the Income Tax Act, 1961 would not be allowed. It can be seen that the last date for filing returns is prescribed under Section 139 of the Income-tax Act, 1961. The same is normally 30th October of every assessment year, or such date as may be extended by the authorities by notification with reference to specific years.

2.1. The petitioner and the other Cooperative Societies could not file the returns in time, because of non-completion of the statutory audit and also for lack of expertise in filing the returns, etc. The provision to file the return was introduced from the year 2018 and it resulted in grave prejudice for the Cooperative Societies throughout the country. Considering their plight, the Central Board of Direct Taxes (CBDT) issued a circular No.13/2023 dated 26.07.2023 in exercise of its power under Section 119 (2) (b) of the Income Tax



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Act, 1961, enabling the jurisdictional Chief Commissioner of Income Tax to condone the delay in filing the returns, so that the Cooperative Societies which are prejudiced on account of the delay in getting the accounts audited by the statutory auditors are redressed. For the assessment year 2020 – 2021, the cut-off date for filing returns was fixed at 15.02.2021. However, along with a petition to condone the delay, the petitioner submitted the return for the said year on 28.03.2024. It was considered by the Chief Commissioner of Income Tax, Madurai, the respondent. The impugned order stated that after the submission of the application, further particulars with reference to the date of filing of the returns, the date of completion of the statutory audit, date of receipt of the statutory audit and the detailed reasons for the delay in submitting the application from 26.07.2023 that is the date of circular upto 28.03.2024, which is the date of filing of the application was directed to be furnished. Since no further information was furnished, the impugned order dated 08.07.2024 was issued, rejecting the application for condonation of delay. Aggrieved by the same, the Writ Petition is filed.



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2.2. In all the other cases, almost similar details were stated, and despite the issue of a circular by the CBDT and the receipt of the statutory audit, the delay was not condoned. Aggrieved by this, the Writ Petitions are filed.

C. Arguments for the Petitioners:

3. *Mrs. Karthika Ashok*, the learned counsel appearing for the Writ Petitioners in W.P. No. 7261 of 2026, etc., would submit that the very object of the CBDT issuing the circular is to redress the genuine hardship of the Cooperative Societies. The Division Bench of this Court in W.A. (MD) No. 2334 of 2025 (*DD 203 Aranmanaipatty Primary Agricultural Cooperative Society, Dingigul District Vs. Chief Commissioner of Income Tax*) had condoned the delay, considering the difficulties faced by the Cooperative Societies. Therefore, the learned counsel prays that similar orders be passed in the instant case as well. After which, the Cooperative Societies can approach the appropriate appellate authority, along with a condonation of delay application as and when necessary, so that the appellate authority can consider that the delay in filing the returns is subsequently condoned, and the matters can be remitted back to the original authority to consider the returns filed and to complete the assessment proceedings in respect of the concerned years in accordance with law.



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3.1. The learned counsel would further submit that the entire difficulty is only with reference to the years 2018 – 2019 and 2019 – 2020, in view of the introduction of the new provision and the COVID-19 pandemic. For the current years, the Cooperative Societies are not defaulting in filing the returns.

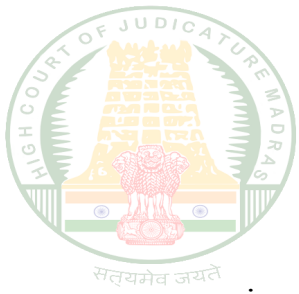
3.2. *Mr P. Veldurai*, the learned counsel appearing for the petitioners in W.P. No. 12013 of 2026, etc., would submit that the term 'genuine hardship' should be construed in accordance with the law. The Division Bench of the Bombay High Court in *Sitaldas K. Motwani vs. Director General of Income Tax and Others*¹ considered the decision of the Hon'ble Supreme Court of India in *B.M. Malani vs. CIT*², which explained the term 'genuine' and held that it means not fake or counterfeit, real, not pretending, and should be construed accordingly.

3.3. The learned counsel would rely upon the Judgment of the Gujarat High Court in *Gujarat Electric Co. Ltd. Vs. CIT*³, where even reasons such as the ill health of the officer concerned who was handling the tax matters were considered

1 (2009) SCC OnLine Bom 2195

2 (2008) 306 ITR 196 (SC)

3 (2002) 255 ITR 396 (Guj)



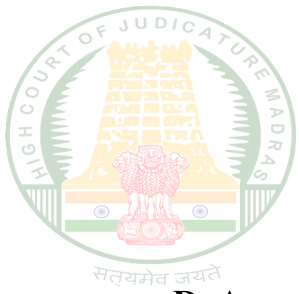
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genuine hardship. The learned counsel would rely upon the Judgment of this Court in ***R.Seshammal Vs. ITO***⁴ to contend that in cases where tax is not due and there is no evasion, the State should render justice by not rejecting the applications on technical grounds.

3.4 The learned counsel would rely upon the Judgment of the Allahabad High Court in ***Cell Com Tele Services Private Limited Vs. Union of India and Others***⁵ to contend that, given the cause of advancement of substantial justice, procedural delay should not come in the way. The learned counsel would also rely upon the same Judgment of the Division Bench of this Court in W.A.(MD). No. 2334 of 2025 (cited *supra*). Apart from the same, the learned counsel would also rely upon the Judgment of this Court in W.P.(MD) No.22108 of 2025, etc., and in W.P.No.30146 of 2025, etc. In these cases, the Courts themselves had condoned the delay and directed the Income Tax authorities to further deal with the issue in accordance with law.

4 (1999) 237 ITR 185

5 (2025) SCC OnLine All 4341

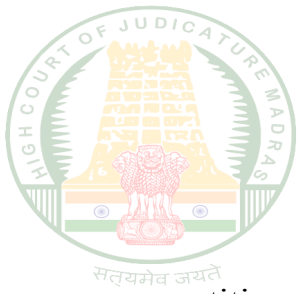


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D. Arguments for the Respondents:

4. *Per contra*, Mr.N.Dilip Kumar, the learned Senior Standing Counsel, and Ms. M. Rajeswari, the learned Standing Counsel appearing on behalf of the Cooperative Societies, by producing a detailed tabular column, would contend that although it is stated that there is genuine hardship on account of the non-completion of the statutory audit under the Tamil Nadu Cooperative Societies Act, 1983, in fact, even after the audit was completed, by sheer indifference and carelessness, the Cooperative Societies have not filed the returns in time.

4.1. The learned counsel would submit that it is true that the petitioners are Cooperative Societies rendering services to their members. At the same time, if the proceedings of the Income Tax authorities are not completed in time and matters remain pending for years together, it is detrimental to the larger public interest of the nation and to its direct tax regime itself. A huge number of Cooperative Societies default year on year and do not even furnish reasons to condone the delay. In the majority of the cases, the Chief Commissioner of Income Tax only sought further details, such as the date of the statutory audit, the date of receipt of the statutory audit report, etc., which were not even filed by the



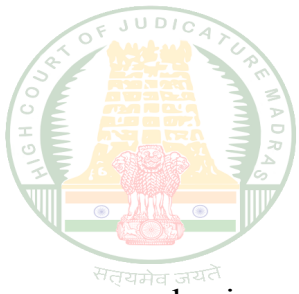
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petitioners – Cooperative Societies. In the absence of furnishing the details that were called for, the impugned orders were rightly passed, rejecting the same. Though in some cases the Courts have come to the rescue of the Cooperative Societies by benevolently considering their claims, the same cannot be unduly taken advantage of by these petitioners, and all the cases of these petitioners are liable to be dismissed.

E.The Discussion & Findings:

5. I have considered the rival submissions made on either side and perused the material records of the case.

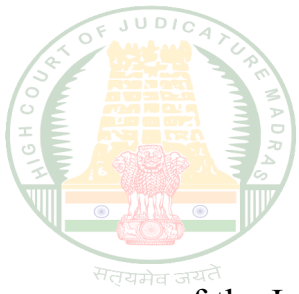
5.1. Chapter VI-A of the Income Tax Act, 1961, deals with deductions to be made in computing the total income. Under Section 80p of the Income Tax Act, 1961, in the case of an assessee being a Cooperative Society, if the gross total income includes any one of the incomes referred to in sub-section (2), the same shall be deducted in accordance with sub-section (2) in computing the total income of the assessee. Under sub-section (2), with reference to Cooperative Societies, many of its activities mentioned therein, such as carrying on the



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business of banking, providing credit facilities, cottage industry, marketing of agricultural produce grown by its members, purchasing agricultural implements, seeds, livestock or other articles, processing of agricultural produce without the aid of power, collective disposal of labour of its members, fishing or allied activities, etc., are eligible to be deducted. The whole amount of profits and gains of business attributable to any one or more of such activities is to be deducted. Similarly, various other activities of Cooperative Societies, including consumer Cooperative Societies, income from interest, income from letting out godowns, warehouses, etc., and several other types of activities can also be deducted.

5.2. In all these cases, it is not disputed that the activities of the petitioner Cooperative Societies fall within the deductions permitted under Section 80 P (2) of the Income Tax Act, 1961. The Cooperative Societies were simply considering these deductions and were neither paying any income tax nor filing returns. Section 80 AC was introduced, and it became mandatory with effect from 01.04.2018 that no such deductions will be allowed under any provision of Chapter VI – A unless the assessee furnishes a return of its income before the due date specified under Section 139 (1) of the Income Tax Act, 1961. Section 139 (1)



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of the Income Tax Act, 1961 mandates that every company, firm, or person, other than a company or a firm, furnish a return of income before the due date. The due date in respect of each entity is enumerated in the Section. Under Section 80 of the Tamil Nadu Cooperative Societies Act, 1983 read with Rule 102 of the Tamil Nadu Cooperative Societies Rules, 1988, a statutory audit is mandated in respect of each and every Cooperative Society. It is seen that in the majority of cases, the statutory audit could not be completed before the due date prescribed for each assessment year; more specifically, on account of the COVID-19 pandemic, the Cooperative Societies were not filing the returns in time. This Court has also seen cases of a lack of discipline among individual officers of the Cooperative Societies for not completing the statutory returns on time. Sometimes, it is also due to mismanagement of the society's affairs; the completion of the statutory audit or the filing of returns is hampered. Therefore, there are different reasons for the non-completion of statutory audits in time and, consequently, the non-filing of returns on time.

5.3. It must be recognized that the Cooperative movement itself is in the public interest, as it is necessary for driving inclusive socio-economic growth,



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particularly in rural and economically underdeveloped areas. The Cooperative movement's importance lies in providing micro-credits and financial assistance to farmers and in promoting the marketing of their products, thereby ensuring socio-economic equality.

5.4. The Cooperative movement in this country dates back to the 1800s, and the Cooperative Societies became a body corporate by the Cooperative Societies Act, 1912, itself. Only in that context, Article 43 B of the Directive Principles of State Policy enjoins the State to encourage the voluntary formation of Cooperative Societies and to ensure their autonomy, democracy and professionalism in their functioning. As a matter of fact, the core principles relating to the comprehensive governance code for the Cooperative Societies were inserted as Part XI-B of the Constitution of India, as Articles 243ZH to 243ZT. However, considering that there are two entries with reference to the Cooperative Societies, as far as legislative power is concerned, Cooperative Societies functioning within the State fall under Entry 32 of List II, and only Multi-State Cooperative Societies would fall under Entry 43 of List I, the said Part XI B was held to be unconstitutional, inasmuch as it was added without

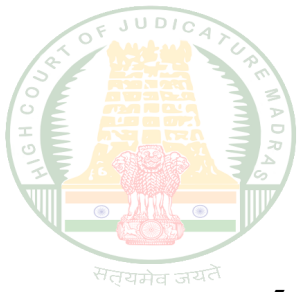


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ratification by the States, and was held valid only with reference to the Multi State Cooperative Societies (*Union of India Vs. Rajendra M.Shah*, (Civil Appeal No.9108 of 2014, etc). In *Daman Singh Vs. In State of Punjab*⁶, the Hon'ble Supreme Court of India reiterated that the very concept of the Cooperative movement is in the public interest. It is in this context that the Parliament has enacted Section 80 P of the Income-tax Act, 1961, granting deductions in respect of the said activities of the Cooperative Societies. The denial of the same, solely because there is a delay in filing the returns, should be considered a procedural aspect pitted against the substantive entitlement.

5.5. In fact, when there is no tax evasion and only a procedural error in not filing the Income Tax returns in time is involved, then, as rightly contended by the learned counsel for the petitioners, this Court in *R. Seshammal* case (cited *supra*) held that such a plea would be technical. As rightly contended by the Cooperative Societies, the hardship appears genuine. The various Judgments cited *supra* on the alleviation of genuine hardship would apply to the facts in the instant cases.

⁶ (1985) SCC OnLine SC 11



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5.6. Considering the genuine hardship, the CBDT has exercised its power under Section 119(2)(b) of the Income Tax Act, 1961. The CBDT is always entitled to issue circulars granting administrative relief to assesseees, such as extensions of time, to alleviate genuine hardships. In this context, the circular was issued on 26.07.2023. It is essential to extract paragraph No. 6 of the Circular, which reads as follows:-

“6. In the context of para-5 above, the CCsIT/DGsIT while deciding such applications for condonation of delay in furnishing return of income, shall satisfy themselves that the applicant's case is a fit case for condonation under the existing provisions of the Act. The CGsIT/DGsIT shall examine the following while deciding such applications -

(i) the delay in furnishing the return of income within the due date under sub-section (1) of section 139 of the Act was caused due to circumstances beyond the control of the assessee with appropriate documentary evidence/s;

(ii) where delay in furnishing return of income was caused due to delay in getting the accounts audited by statutory auditors appointed under the respective State Law under which such person is required to get his accounts audited, the date of completion of audit vis-à-vis the due date of furnishing the return of Income under sub-section (1) of section 139 of the Act, and

(iii) any other issue indicating towards tax avoidance or tax evasion specific to the case, which comes into the light in the course of verification and having bearing either in the relevant assessment year or establishing connection of relevant assessment year with other assessment year/s.



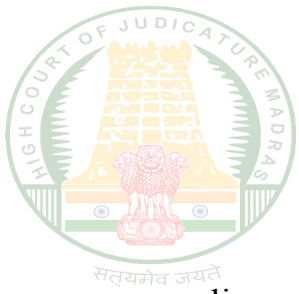
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6.1 The cases falling under para 6(iii) above, would require further necessary action as per law.”

5.7. Thereafter, by a subsequent circular dated 30.10.2024 bearing No. 14/2024, the same was extended for the year 2023 – 2024. Thus, the CBDT, taking into consideration the genuine hardship from the year 2018 – 2019 up to the year 2023 – 2024, had issued the above circular, empowering the Chief Commissioner of Income Tax to condone the delay in filing the returns. However, the Chief Commissioner of Income Tax, instead of considering the true spirit and benevolent object of the Circular, namely, to condone the delay and extend the substantial relief otherwise available to the Cooperative Societies, proceeded to interpret the Circular in a restrictive manner. The authority adopted a hyper-technical approach by confining the consideration of condonation strictly to the delay in filing the statutory audit report and further insisted upon an explanation for each day's delay, contrary to the liberal and purposive interpretation intended under the Circular.

5.8. The impugned orders passed with such a view cannot be countenanced. The circular has to be read in the context of the directive principles of State



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policy contained in Article 43 B of the Constitution of India, and with a view to promoting the Cooperative movement and the intention behind Section 80P of the Income-tax Act, 1961. Accordingly, as held by the Division Bench of the Allahabad High Court in the ***Cell Com Tele Services Private Limited case*** (cited *supra*) (paragraph No.18), an excessively precise and stringent approach cannot be countenanced. As a matter of fact, the binding precedent is the order passed by the Hon'ble Division Bench of this Court in W.A.(MD) No.2334 of 2025 (cited *supra*), whereby it considered the difficulties faced by the Cooperative Societies and condoned the delay. This has to be taken into account. Similarly, the Judgments in W.P.(MD) No.22108 of 2025 (cited *supra*) and W.P.(MD) No.30146 of 2025 (cited *supra*) would also squarely govern the fact situations.

5.9. At the same time, upon the arguments made by the learned Senior Standing Counsel for the respondents, that Cooperative Societies are repeatedly taking things for granted and that the larger public interest in completing the Income Tax Assessment proceedings should not suffer, this Court, suo *motto*, impleaded the Registrar of Cooperative Societies, Chennai, in W.P. (MD) No. 7261 of 2026, etc., posed specific queries to the Registrar of Cooperative



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Societies regarding the steps taken in this regard, and directed the Registrar of Cooperative Societies to file a detailed affidavit.

5.10. Accordingly, an affidavit was filed on 29.04.2026, and it is essential to extract paragraphs 5, 6 and 7 of the said affidavit:

“5. It is humbly submitted that, the Registrar of Cooperative Societies has issued instructions to all Regional Joint Registrars through R.C.No.83839/2022/PACS1 dated 13.09.2024, directing them to ensure that all Primary Agricultural Co-operative Societies under their jurisdiction file Income Tax returns within the prescribed time, as failure to do so will attract penal consequences with personal responsibility fixed on the concerned Secretaries, and that returns are filed without waiting for completion of audit to avail exemption under Section 80P of the Income Tax Act.

6. It is also submitted that, The Registrar of Cooperative Societies issued instructions to all Regional Joint Registrars through R.C.No.2160/2026/S11(PACCS-B) dated 20.04.2026, to ensure all Cooperative Societies under their control to file Income Tax Returns for 2025-2026 before 31st October, 2026, It is respectfully submitted that all cooperative societies were instructed to file Income Tax Returns for the Financial Year 2025-26 on or before 31.10.2026, and in cases where statutory audit is pending, to file returns based on Tentative Balance Sheet within the due date, thereafter submit Revised Returns upon audit completion wherever necessary, failing which delay beyond the statutory timeline may result in loss of deduction under Section 80P unless condonation is obtained from the Income Tax Department.

7. It is respectfully submitted that the Cooperative Department has developed an e-RCS software to administer and monitor the functioning of Cooperative Societies, complying the Statutory obligations regularly. One such module called Annual Return/IT/GST Filing, through which the cooperative societies are mandated to update



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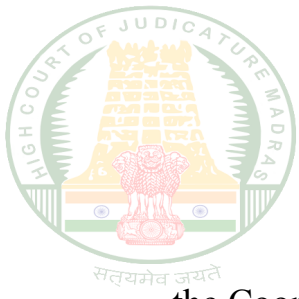


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the filing of IT returns promptly which is captured and displayed in the Dash Board of Circle Deputy Registrar/Regional Joint Registrar/Registrar of Societies. This would enable the regulatory authorities to ensure the compliance of cooperative societies in filing statutory returns including the IT returns periodically. This software would be fully functional by September 2026.”

5.11. Therefore, it can be seen that a circular has now been issued to file the returns even before the completion of the statutory audit, on or before 31st October of every year. It must be noted that the circular has been issued specifically for the current assessment year to file the returns before 31.10.2026. It is further submitted that e-RCS software is being implemented, with a module developed for annual return/IT/GST filing, under the supervision of higher authorities, and it was undertaken that this software would be fully functional by September 2026.

5.12. It is further stated in paragraph No.3 of the affidavit that the Cooperative Societies, through the Regional Supervisory authorities, are free to engage Chartered Accountants and Audit firms for the purpose. Thus, when this Court has been showing benevolence towards the Cooperative Societies in the matter of delay in filing the returns, as rightly contended by Mr. Dhilip Kumar, the learned Senior Standing Counsel, the larger public interest in the completion of the statutory tax assessment proceedings cannot be delayed. Similarly, though



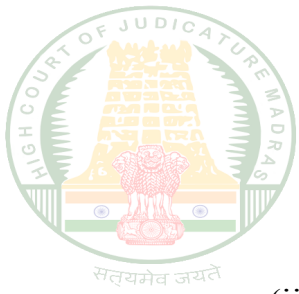
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the Cooperative Societies are now filing the returns without awaiting the statutory audit, it would be desirable that the statutory audit under the Tamil Nadu Cooperative Societies Act, 1983, should also be completed well before 31.10.2026, so as to avoid further litigation and discrepancies in the matter.

5.13. The software, as undertaken, should be put in place at the earliest, and it will be the responsibility of the supervising officials to ensure that the Cooperative Societies file returns with the income tax authorities or the Goods and Services Authorities, as the case may be, well in time, and that due professional help is rendered to them with reference to technical assistance, filing of returns and statements, etc., in the appropriate forms. The undertaking given by the Registrar of Cooperative Societies in this regard is recorded.

5.14. In view thereof, all these Writ Petitions are allowed, on the following terms,

(i) the respective orders impugned in these Writ Petitions, passed by the concerned Chief Commissioner of Income Tax, rejecting the applications made under circular No.13/2023 dated 26.07.2023, read with circular No.14/2024 dated 30.10.2024, are set aside;



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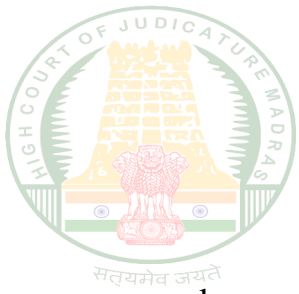
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(ii) Consequently, the respective applications filed by the petitioners – Cooperative Societies shall stand allowed;

(iii) It will be open to the Cooperative Societies to produce a copy of this order wherever the assessment proceedings are pending, so that the assessment authority concerned will take into account the returns filed by the Cooperative Societies and pass final orders of assessment as per law;

(iv) Wherever assessment orders have already been passed, and appeals are pending, upon production of a copy of this order, the appellate authority concerned shall treat the delay in filing the returns as condoned pending the appeal proceedings, and accordingly pass appropriate orders in the appeals, remanding the matter back to the original authority for completion of the assessment proceedings, as the case may be;

(v) Wherever the assessment orders are passed and no appeals are filed, it will be open for the Cooperative Societies to file appeals, along with condonation of delay in filing the appeal, as the case may be. The delay shall be condoned, and the appellate authority shall treat the delay in filing the returns as condoned by the respective Chief Commissioner of Income Tax under the circulars mentioned supra. Accordingly, the appeals shall be considered in accordance with law, and



W.P.(MD)Nos.7261 of 2026 etc. batch

wherever necessary, the matter shall be remanded back to the original authorities for completion of the assessment, taking into consideration the returns filed by the petitioners – Cooperative Societies;

(vi) The undertaking by the Registrar of Cooperative Societies, Chennai, detailed *supra*, is recorded, and all such steps shall be taken by the Supervising Authorities to ensure that the Cooperative Societies file the returns within the due date, enabling the statutory authorities to complete the assessment proceedings well in time;

(vii) No costs. Consequently, the connected miscellaneous petitions are closed.

01.06.2026

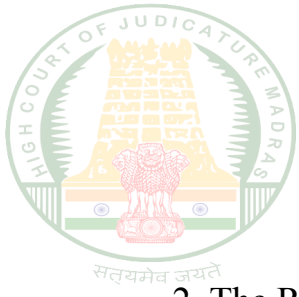
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Neutral citation : Yes

Note:Registry is directed to type individual cause title for each cases and issue order copies accordingly.

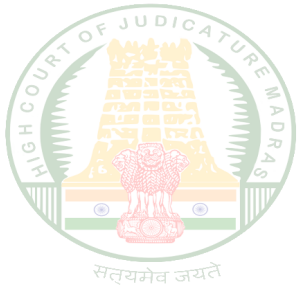
To

1. The Chief Commissioner of Income Tax
No.2, V.P.Rathinasamy Nadar Road
CR Building, Bibikulam
Madurai, Madurai District – 625 002.



W.P.(MD)Nos.7261 of 2026 etc. batch

2. The Registrar
Co-operative Society
Chennai.



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D.BHARATHA CHAKRAVARTHY, J.

Jer

Pre-Delivery Common Order made in
W.P.(MD)Nos.7261 to 7276, 9694 to 9699, 10911 to 10914, 11520 to 11528,
11131 to 11141, 12525 to 12637 and 12013 to 12157 of 2026
& W.M.P.(MD) Nos.5961 to 5986, 5953, 5955, 5957 to 5960, 7718, 7719, 7721
to 7728, 7732, 7733, 8503, 8504, 8507, 8510, 8515, 8517, 8532, 8533, 8621,
8622, 8624, 8626, 8628, 8629, 8639, 8641, 8643, 8644, 8646, 8650, 8654 to
8657, 8675 to 8680, 8794 to 8808, 8810 to 8812, 9097, 9099, 9101, 9102, 9106,
9113, 9117, 9121, 9130, 9131, 9135, 9137, 9140, 9141, 9144 to 9146, 9148 to
9155, 9157, 9158, 9161, 9163 to 9167, 9169, 9171 to 9173, 9184, 9187 to 9189,
9191, 9193, 9194, 9198, 9200 to 9202, 9204 to 9206, 9208 to 9211, 9213 to
9215, 9217 to 9298, 9379, 9384, 9389, 9394, 9395, 9438 to 9461, 9464 to 9502,
9599, 9604, 9607, 9637, 9638, 9640, 9642 to 9644, 9648 to 9650, 9652, 9654 to
9665, 9671, 9690 to 9697, 9699, 9700, 9701, 9703 to 9705, 9707, 9709 to 9713,
9715, 9716 and 9718 to 9720 of 2026

01.06.2026

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