



IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 08-06-2026**

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**THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY**

**WP No. 18974 of 2026**

No.5565 Poolampatti Primary Agri Co Operative  
Credit Society Limited  
Registered Office at,  
7/21, Edappadi Main Road,  
Poolampatti S.O, Kattur Salem-637107  
Represented by its Secretary Mr. R. Thangavel.

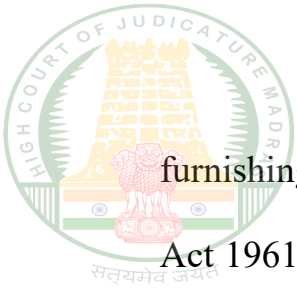
..Petitioner(s)

Vs

Chief Commissioner of Income Tax (CCIT)  
Income Tax Department,  
67-A Race Course Road,  
Coimbatore -641018

..Respondent(s)

**PRAYER:** Writ Petition is filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorarified Mandamus, calling for the records in respect of the Impugned Order dated 25.11.2025 for A.Y 2022-23 in PAN AAAAN9028N issued by the Respondent and quash the same as illegal, contrary to the provisions of the Income Tax Act 1961, based on Circular No. 13/2023 dated 26.07.2023 and in violation of principles of natural justice and fair play and consequently direct the Respondent to condone the delay in



furnishing the returns of income filed under Section 139(8A) of the Income Tax Act 1961 for the Assessment Year 2022-23, to consider the application filed on 08.04.2024 under Section 119(2)(b) of the Income-tax Act, 1961.

For Petitioner(s): Mr.L. Balasubramanian  
for M/s.KNS Law Chambers

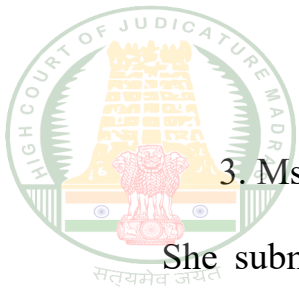
For Respondent(s): Ms.M.Sheela, SPC

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### **ORDER**

An order dated 25.11.2025 rejecting the petitioner's application to condone delay in filing the return of income for assessment year 2022-23 is challenged in this writ petition.

2. Learned counsel for the petitioner submits that the auditors report was issued on 10.03.2023, which is beyond the due date for filing the return of income for the relevant assessment year. In substantially similar circumstances, he submits that a condone delay application filed by another primary agricultural cooperative society was allowed on 26.02.2026.

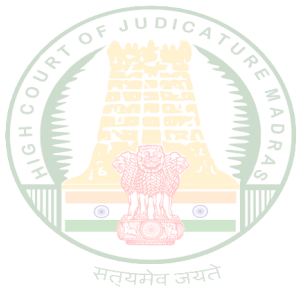


3. Ms.M.Sheela, learned standing counsel, accepts notice for the respondent.

She submits the impugned order was issued because the petitioner failed to respond to the show cause notice by providing a valid reason for non filing of the return for assessment year 2022-23.

4. The certificate provided by the auditor has been placed on record. Such certificate is for financial year ended on 31.03.2022, which corresponds to assessment year 2022-23. This certificate was issued on 10.03.2023. This is beyond the due date for filing the return of income for assessment year 2022-23. Hence, the fact situation is substantially similar to that prevailing in the matter relating to No.1690, Thakkanadu Sakthi Primary Agricultural Credit Society Limited. Merely on the ground that the return of income was labelled as an updated return, the request for condonation of delay should not have been rejected.

5. For reasons set out above, the impugned order is set aside by holding that the delay in filing the return of income is condoned. Consequently, the matter is remanded for carrying out the assessment on that basis.



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6. This writ petition is disposed of on the above terms. No costs.

**08-06-2026**  
**(1/2)**

Index: Yes/No  
Speaking/Non-speaking order  
Neutral Citation: Yes/No  
RNA

**To**

Chief Commissioner of Income Tax (CCIT)  
Income Tax Department,  
67-A Race Course Road,  
Coimbatore -641018



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**SENTHILKUMAR RAMAMOORTHY, J.**

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