



W.P.Nos.45576, 45585 & 45590 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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DATED : 24.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.45576, 45585 & 45590 of 2025

and

WMP.Nos.50762, 50774, 50781 & 50785 of 2025

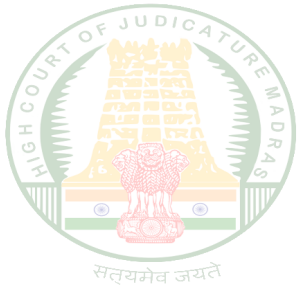
Estate of Chellammal,
Rep. By its Secretary,
Pachaiyappa's Trust Board,
No.113, E.V.R. High Road,
Pachaiyappa's College Campus,
Chennai – 600 030.

... Petitioner in all WPs

Vs.

1. The Commissioner of Income Tax,
(Exemptions), Income Tax Department,
Aayakar bhawan – Annexe Building,
No.121, mahatma Gandhi Road,
Nungambakkam, Chennai – 600 034.

2. The Income Tax Officer,
Exemptions Ward 3 Chennai,
Aayakar Bhawan – Annexe Building,
No.121, Mahatma Gandhi Road,
Nungambakkam, Chennai – 600 034.



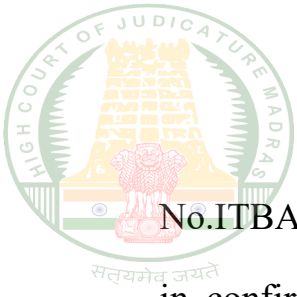
W.P.Nos.45576, 45585 & 45590 of 2025

... Respondents in all WPs

WEB COPY Prayer in WP.No.45576 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records of the impugned order dated 31.01.2025 in DIN & Order No.ITBA/Com/F/17/2024-25/1072750258(1) passed by the first respondent for the Assessment Year 2022-2023 and quash the same as arbitrary, illegal, unsustainable in law, and consequently direct the First Respondent to condone the delay in filing Form 10B for the Assessment Year 2022-2023 for PAN:AAATE0082A of the Petitioner Trust.

Prayer in WP.No.45585 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records of the impugned order dated 29.04.2024 made in DIN & Order No.ITBA/COM/F/17/2024-25/1064411647(1) passed by the first respondent for the Assessment Year 2017-2018 and to quash the same as arbitrary, illegal, unsustainable in law, and consequently direct the First Respondent to condone the delay in filing Form 10 for the Assessment Year 2017-2018 for PAN:AAATE0082A of the Petitioner Trust.

Prayer in WP.No.45590 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records of the impugned order dated 18.06.2024 made in DIN & Order



W.P.Nos.45576, 45585 & 45590 of 2025

No.ITBA/NFAC/S/250/2024-25/1065712745(1) passed by the first respondent in confirming the Assessment order passed by the second respondent dated 30.12.2019 in DIN & Order No.ITBA/AST/S/143(3)/2019-20/1023461280(1) for the assessment year 2017-2018 and quash the same, and consequently direct the Respondents to reconsider the Assessment of the Tax of petitioner Trust for the Assessment Year 2017-2018 for PAN:AAATE0082A.

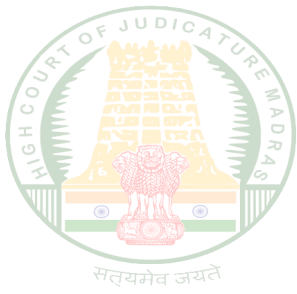
For Petitioner : Mr.OM.Prakash, Senior Counsel
for Mr.M.R.Jothimanian, in all WPs

For Respondents : Mr.V.J.Arul Raj
Senior Standing Counsel in all WPs

COMMON ORDER

Mr.V.J.Arul Raj, learned Senior Standing Counsel, takes notice for the respondents and seeks time to file a detailed counter affidavit.

2. Post these matters after three weeks. Until then, all further recovery proceedings pursuant to the impugned orders dated 31.01.2025, 29.04.2024 and 18.06.2024 shall be kept in abeyance.



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To:

1. The Commissioner of Income Tax,
(Exemptions), Income Tax Department,
Aayakar bhawan – Annexe Building,
No.121, mahatma Gandhi Road,
Nungambakkam, Chennai – 600 034.
2. The Income Tax Officer,
Exemptions Ward 3 Chennai,
Aayakar Bhawan – Annexe Building,
No.121, Mahatma Gandhi Road,
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C.SARAVANAN, J.

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