IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 25TH DAY OF FEBRUARY, 2026

BEFORE

THE HON'BLE MR. JUSTICE S SUNIL DUTT YADAV

WRIT PETITION NO. 4504 OF 2026 (T-IT)
C/W
WRIT PETITION NO. 4423 OF 2026 (T-IT)

IN W.P. No. 4504/2026

BETWEEN:

1. M/S. BAIRAVESHWARA CREDIT
CO-OPERATIVE SOCIETY LTD.,
REPRESENTED BY ITS CEO/SECRETARY
SMT.B.J. VEENA W/O.HARSHA.R.,
AGED ABOUT 42 YEARS,
VAKALIGARA SANGA UPPER UTTA ROAD,
SIDDAPURA B.O., DEVARAHALLI,
SHIMOGA - 577 301, KARNATAKA
NATURE OF BUSINESS: CREDIT FACILITIES TO
ITS NEEDY MEMBERS
KARNATAKA CO-OPERATIVE SOCIETIES ACT, 1959
PAN: AACAB0724H
PH NO.+91 8310377661
E-MAIL: SRIBYRAVESHWARAS@GMAIL.COM

… PETITIONER

(BY MS. JINITA CHATTERJEE., ADVOCATE A/W
MS. DIMPY KUMARI, ADVOCATE)

AND:

1. THE INCOME TAX OFFICER
WARD 1 AND TPS.,

NO.75, 100 FT. ROAD,
GOPAL GOWDA EXTENSION,
SHIMOGA - 577 201

2. THE CHIEF COMMISSIONER OF INCOME-TAX,
CENTRAL REVENUE BUILDING,
QUEENS ROAD,
BENGALURU-560 001

… RESPONDENTS

(BY SRI. DILIP, ADVOCATE)

THIS W.P. IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO QUASH THE ORDER (DIGITALLY SIGNED) DATED 31.10.2025 PASSED UNDER SECTION 119(2)(B) OF THE INCOME TAX ACT, 1961 FOR THE ASSESSMENT YEAR 2019-20 BY RESPONDENT NO.2, BEARING DIN AND ORDER NO. ITBA/COM/F/17/2025-26/1082186390(1) FOR AY 2019-20 (ANNEXURE - A) AND ETC.

IN W.P. NO. 4423/2026

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THESE PETITIONS COMING ON FOR PRELIMINARY HEARING IN 'B' GROUP THIS DAY, ORDER WAS MADE THEREIN AS UNDER:

CORAM: HON'BLE MR. JUSTICE S SUNIL DUTT YADAV

ORAL ORDER

In W.P.No.4504/2026, petitioner - Society has challenged the order at Annexure-A passed under Section 119(2)(b) of the Income Tax Act, 1961 (for short 'the Act') rejecting the application seeking condonation of delay in filing return of income for the assessment year 2019-20.

In W.P.No. 4423/2026, petitioner has called in question the correctness of the order at Annexure-A passed under Section 119(2)(b) of the Income Tax Act, 1961 (for short 'the Act'), whereby the authority has rejected the application filed seeking condonation of delay in filing the return of income for the assessment year 2018-19.

2. As both the petitions relate to the same assessee and the reasons made out in the application are identical, both the petitions are taken up together.

3. It is the case of the petitioner that the petitioner - Society is eligible to claim exemption of its

income under Section 80P of the Act and that the return of income was filed beyond the time stipulated in light of the Secretary of the Society not keeping well and suffering from medical ailments. It is submitted that the medical ailments of the Secretary of the Society constituting genuine cause, the Authority ought to have condoned the delay under Section 119(2)(b) of the Act and permitted consideration of returns filed.

4. Perused the orders in both the petitions at Annexure-A. The reasoning and discussions are identical in both the cases. The authority has rejected the application while observing that even in the absence of the Secretary, the other office bearers could have taken steps for filing of returns within time.

5. Learned counsel for the revenue would submit that the difficulty in considering the prayer as sought for is that there is a statutory mandate which requires the assessee to file returns within the time stipulated as

noticed in the Circular No.13/2023 (F.No.173/21/2023-ITA-I) dated 26.07.2023. It is submitted that the authority itself may not have had any power to condone the delay, if return is not filed by 01.04.2018 within the time stipulated.

6. Heard both sides.

7. At the outset, it must be noticed that the plea of the petitioner that the Secretary of the Society was not keeping well, is supported by medical records produced as well as the leave letter addressed to the officer of the Registrar of Co-operative Society. Learned counsel for the revenue asserts that the deduction could be claimed only if the return is filed within the time fixed in terms of the Circular referred to above. It is submitted that returns in W.P.No. 4504/2026 ought to have been filed by 31.10.2019 and in W.P.No. 4423/2026 the returns ought to have been filed by 30.09.2018.

8. However, this Court in exercise of writ jurisdiction may under certain circumstances, when case of undue hardship and genuine cause is made out, pass orders condoning the delay. Taking note of the medical ailment as made out, of the Secretary of the Society, it would be appropriate to exercise such power in the peculiar facts of the case while noticing the medical records.

9. In light of the above, the orders at Annexure-A in both the petitions are set aside. The returns filed are directed to be taken on record and processed as per the procedure.

10. Accordingly, petitions are ***disposed of***.

Sd/-
(S SUNIL DUTT YADAV)
JUDGE

VP