



W.P.No.21566 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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Dated : 19.06.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.21566 of 2025
& W.M.P.Nos.24331 & 24332 of 2025

M/s.Centre for Educare and Research Charitable Trust
(Rep. by its Managing Trustee),
No.16/1, Chandra House,
Thiruvattar Post,
Tamil Nadu - 629 117.
PAN:AABTC3968L

... Petitioner

Vs.

1.The Commissioner of Income Tax
Exemptions, Chennai
Income Tax Department,
No.121, Mahatma Gandhi Road,
Nungambakkam, Chennai - 600 034.

2.The Income Tax Officer,
Exemptions Ward,
Income Tax Department,
Nellai City Centre, Ramnath Nagar,
Tirunelveli - 627 001.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India



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praying to issue a Writ of Certiorari calling for the records of the Writ Petition on the file of the first respondent to quash the impugned order dated 25.12.2024 passed u/s 119(2)(b) of the Income Tax Act, 1961 in DIN & Order No:ITBA/COM/F/17/2024-25/1071560311(1) pertaining to the Assessment Year: 2021-2022 and consequentially condone the delay in filing form No.10B.

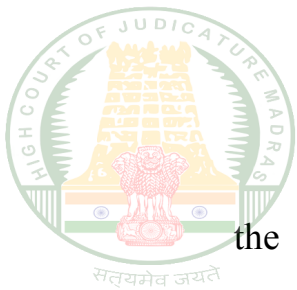
For Petitioner : Mr.A.S.Sriraman

For Respondents : Mr.V.J.Arul Raj,
Senior Standing Counsel

ORDER

This writ petition has been filed challenging the impugned rejection order dated 25.12.2024 passed by the 1st respondent.

2. The learned counsel for the petitioner would submit that in this case, the petitioner is a Trust, who filed their return of income on 30.03.2022 as well as the audit report in Form No.10B on 31.03.2022 for the Assessment Year 2021-2022, with a small delay of 44 days, due to Covid-19 pandemic. Therefore, the petitioner has filed a petition for condonation of delay on 01.03.2023, before the first respondent, stating that his auditor viz., Mr.S.Vijayakumar was affected by Covid-19 and for



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the said reason, they have not filed the audit report in Form No.10B within time. However, without considering the said reason, the first respondent passed the impugned order dated 25.12.2024. Hence, he prayed this Court to set aside the impugned order dated 25.12.2024.

3. On the other hand, the learned Senior Standing Counsel appearing for the respondents strongly opposed the contention of learned counsel for the petitioner and submitted that the petitioner has assigned the same reason in the previous assessment year for condoning the delay in filing the Form No.10B. Hence, he requests this Court to dismiss this writ petition.

4. Heard the learned counsel for the petitioner and the learned Senior Standing Counsel for the respondents and also perused the materials available on record.

5. In the case on hand, the petitioner filed the audit report in Form 10B with a delay of 44 days and later file a petition for condonation of



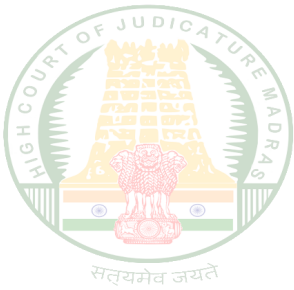
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delay, assigning the reason as the petitioner's auditor was affected by Covid-19. Without considering the said reason, the first respondent passed the impugned order dated 25.12.2024. According to the petitioner, since the Covid-19 was exist till the end of 2022, they have not filed the audit report in Form 10B within time.

6. In view of the above, this Court expects the respondents to take a lenient view, by condoning the delay in filing the audit report in Form 10B, since the reason assigned by the petitioner appears to be genuine.

7. Accordingly, this Court passes the following order:

i) The impugned order dated 25.12.2024 is set aside and the delay of 44 days in filing the audit report in Form 10B is hereby condoned, subject to the payment of Rs.5,000/- to the credit of the Principal Government of Naturopathy Medical College and Hospital [Account No.7883022723, IFSC Code:IDIB000M157], within a period of three weeks from the date of receipt of a copy of this order.



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ii) Upon such payment made by the petitioner, the 1st respondent is directed to consider the matter afresh and pass appropriate orders on merits and in accordance with law, after providing an sufficient opportunity to the petitioner, as expeditiously as possible.

8. With the above directions, this writ petition is allowed. No costs. Consequently, the connected miscellaneous petitions are also closed.

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Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

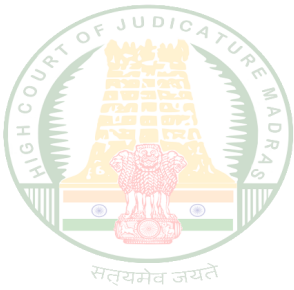
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To

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