

W.P.(MD)No.6859 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 06.04.2026

CORAM:

THE HONOURABLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD)No.6859 of 2026

and

W.M.P.(MD)Nos.5688 and 5689 of 2026

E E 414, Irukkandurai Primary Agriculture
Co-Operative Credit Society,
Represented by its Secretary, W.Besi Jenistal,
W/o.V.Wilson,
Irukkanthurai, Radhapuram,
Tirunelveli – 627 106.

... Petitioner

-vs-

The Additional Commissioner of Income Tax (Appeals) – 2,
Office of the Commissioner of Income Tax (Appeal),
Delhi.

... Respondent

Prayer:- Writ Petition filed under Article 226 of the Constitution of India, seeking issuance of a Writ of Certiorari calling for the records pertaining to the impugned order passed by the respondent in DIN and Order No:ITBA/APL/S/250/2025-26/1082856362(1), dated 21.11.2025, quash the same.

For Petitioner : Mr.T.Bashyam

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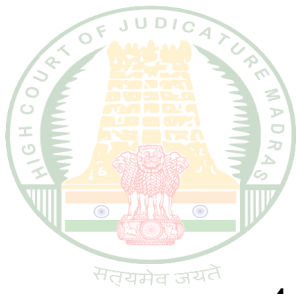
For Respondent : Mr.J.Parekhkumar
Standing Counsel

ORDER

The petitioner is a Primary Agricultural Co-operative Credit Society. By the impugned order passed under Section 250 of the Income Tax Act, 1961 (hereinafter referred to as “the Act”), the exemption available to the petitioner under Section 80P of the Act was disallowed on the ground that the returns were not furnished within the time permitted under Section 80-AC of the Act, and the petitioner was made liable to pay both tax and penalty.

2. The learned counsel for the petitioner submits that the petitioner Society is now ready and willing to file an application before the Chief Commissioner under Section 119(2)(b) of the Act for condonation of the delay in filing the returns. He seeks that the same be considered, and further proceedings may await the outcome of the Chief Commissioner’s orders.

3. The learned Standing Counsel appearing on behalf of the respondent submits that the petitioner has neither filed any application under Section 119(2) (b) of the Act nor preferred any appeal against the impugned order.



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4. I have considered the rival submissions and perused the material records of the case.

5. Considering the difficulties faced by Cooperative Societies due to belated approval of statutory audits and the absence of an adequate mechanism to file returns or appeals on time, this Court has frequently provided relief to such Societies. Directions have also been issued to the Registrar of Cooperative Societies to ensure timely compliance in the future.

6. In the circumstances, I am of the view that an opportunity can be granted to the petitioner Society. It is noted that the present lapse does not involve any attempt to evade tax or suppress income, but arose solely because the Society failed to file returns in time to claim the exemption under Section 80P of the Act.

7. The Writ Petition is disposed of on the following terms:

(i) Within two weeks from receipt of the web copy of this order, without waiting for the certified copy, the petitioner shall file an application under Section 119(2)(b) of the Act before the jurisdictional Chief Commissioner for condonation of delay in

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filing the returns. The petitioner shall file a detailed affidavit indicating the dates on which statutory approvals were obtained and explaining other difficulties faced in detail. The jurisdictional Chief Commissioner shall consider the application and pass appropriate orders.

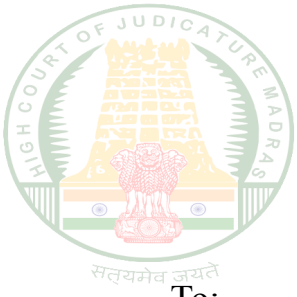
(ii) Simultaneously, the petitioner shall prefer an appeal against the impugned order under Section 253 of the Act before the Tribunal, along with an application for condonation of delay. The jurisdictional Chief Commissioner shall dispose of the condonation application as expeditiously as possible, and in any event, not later than three months from the date of filing. The outcome of the jurisdictional Chief Commissioner's order shall be placed before the Tribunal and the same shall be duly considered while adjudicating the appeal.

No costs. Consequently, the connected Miscellaneous Petitions are closed.

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D.BHARATHA CHAKRAVARTHY, J.

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