

W.P.No.21071 of 2025

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 28.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.21071 of 2025

Santhana Krishnan

... Petitioner

Vs.

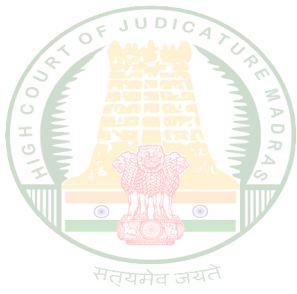
The Commissioner of Income Tax (International Taxation),
Room No.401, 4th Floor,
Income Tax Office-BSNL Tower,
No.16, Greams Road,
Chennai – 600 006.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to quash and set aside the impugned order dated 25.03.2025 bearing DIN & Order No.ITBA/COM/F/17/2024-2025/1074992574(1) passed by the Respondent and further direct the Respondent to allow the application of the Petitioner requesting to condone the delay in filing return of income for the Assessment Year 2023-2024.

For Petitioner : Mr.Dhakshnamoorthy Subramaniam

For Respondent : Mr.Avinash Krishnan Ravi
Junior Standing Counsel



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ORDER

The Petitioner, a Non-Resident Indian from United States, is before this Court against the impugned Order dated 25.03.2025 passed by the Respondent under Section 119(2)(b) of the Income Tax Act, 1961.

2. It appears that the Petitioner had sold an immovable property during the Financial Year 2022-2023 and had also deducted tax and remitted the same directly to the Income Tax Department. However, the Petitioner failed to file Return of Income.

3. It is submitted that had the Petitioner filed the Return of Income in time, the Petitioner would have been entitled for refund of Rs.42,54,640/-. Since the Petitioner had failed to file the Return of Income by the due date under Section 139 of the Income Tax Act, 1961, the Petitioner approached the Respondent by filing an application for condonation of delay under Section 119(2)(b) of the Income Tax Act, 1961 on 27.06.2024 read with the relevant Circular(s).



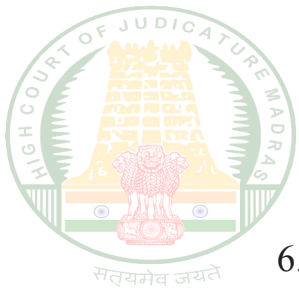
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4. The Respondent on the other hand has rejected the application by placing reliance on Central Board of Direct Taxes (CBDT) Circular No.11/2024 dated 01.10.2024 bearing F.No.312/63/2023-OT. Relevant portion of the said Circular reads as under:-

“4. In view of the amendment in Section 139(9A) of the Act vide Finance Act, 2024, the powers of acceptance/rejection of the application within the monetary limits delegated to the authorities in case of such claims will be subject to following conditions:

- i. At the time of considering the case under Section 119(2)(b) of the Act, it shall be ensured that assessee was prevented by reasonable cause from filing the return of income within the due date and that the case is of genuine hardship on merits.
- ii. The authorities dealing with the case shall be empowered to direct the jurisdictional Assessing Officer to make necessary inquiries in accordance with the provisions of the Act to ensure that the application is dealt on merits in accordance with law.”

5. It is noticed that at the time when the Petitioner had filed the application on 27.06.2024, Circular No.9/2015 dated 09.06.2015 bearing F.No.312/2022/2015-OT was issued by the Income Tax Department, Government of India.



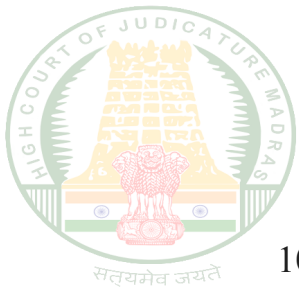
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6. Irrespective of the fact as to whether Circular No.9/2015 dated 09.06.2015 and / or Circular No.11/2024 dated 01.10.2024 were issued, the delay in filing the Return of Income has to be condoned if the Petitioner is otherwise entitled to refund.

7. Viewed from this angle, this Court is of the view that this Writ Petition has to be allowed following the order passed under similar circumstances, vide its Order dated 13.10.2025 in W.P.No.10812 of 2023.

8. In view of the above, this Writ Petition stands allowed with a consequential direction to the Assessing Officer to complete the assessment after accepting the Return of Income.

9. Since there is a delay on the part of the Petitioner in filing the Return of Income, there shall also be a consequential direction to the Petitioner to pay a sum of Rs.25,000/- (Rupees Twenty Five Thousand only) by way of Demand Draft, directly to the Dean, Adyar Cancer Institute (WIA), East Canal Bank Road, Adyar, Chennai, **within a period of 15 days from today.**



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10. The Petitioner shall file a Return of Income **within a period of 45 days from today manually in the Web Portal.**

11. Subject to the Petitioner filing the Return of Income within such period, the Respondent shall proceed to pass appropriate order on merits and in accordance with law as expeditiously as possible, preferably, within a period of 3 months thereafter.

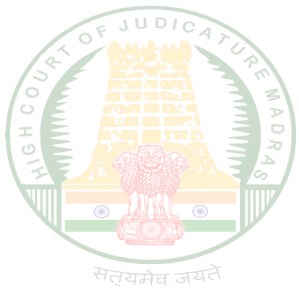
12. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

13. For Reporting Compliance, list on 18.11.2025.

28.10.2025

Neutral Citation : Yes / No

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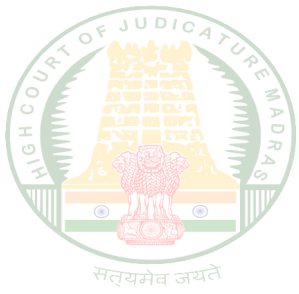


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To:

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C.SARAVANAN, J.
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