

APHC010169212025



**IN THE HIGH COURT OF ANDHRA PRADESH
AT AMARAVATI
(Special Original Jurisdiction)**

[3545]

TUESDAY, THE SECOND DAY OF DECEMBER
TWO THOUSAND AND TWENTY FIVE

PRESENT

THE HONOURABLE SRI JUSTICE BATTU DEVANAND

THE HONOURABLE SRI JUSTICE A. HARI HARANADHA SARMA

WRIT PETITION NO: 8798/2025

Between:

1. AMNOS EVANGELICAL FELLOWSHIP, REP. BY ITS PRESIDENT,
GANDAMALA DEVA RAJU, AGE 65 OCC PASTOR R/O 20-6-158,
SANTHI NAGAR, VIJAYAWADA -520003

...PETITIONER

AND

1. THE CENTRALIZED PROCEEDING CENTRE, BENGALURU,
INCOME TAX DEPARTMENT, BENGALURU - 560 500, KARNATAKA,
2. THE PRINCIPLE CHIEF COMMISSIONER OF INCOME TAX
EXEMPTIONS, ANDHRA PRADESH AND TELANGANA
FLYDERABAD, AAYAKAR BHAWAN, OPPOSITE LB STADIUM,
BASHEER BAGH, HYDERABAD

...RESPONDENT(S):

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue a Writ, Order or Orders or Directions more particularly one in nature of Writ of Mandamus, declaring the action of 2nd respondents issued impugned order dt. 27-05-2023 in ITBA/COM/F/17/2023- 24/1053235975(1) by rejecting the application for condonation of delay of (44days) in filing Form IOB Audit report for the assessment year 2021-22 as contrary to the Circular No. Circular No. 2 of 2020, dated 03.01.2020, issued by the Central Board of Direct Taxes as illegal, arbitrary, violative of the principles of natural justice,

apart from being violative of Articles 14, 19(l)(g) and 265 of the Constitution of India and the Income Tax Act, 1961, and consequently direct the respondents to condone delay(44days)in submission of Audit report in Form IOB for the assessment year 2021-22 and grant exemption under Section 11 of the Income Tax Act, 1961of the petitioner in the interests of justice and pass

IA NO: 1 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to further direct the respondents to set-aside the Rejection order passed on 27-05-2023 vide letter no. ITBA/COM/F/17/2023-24/1053235975(l) to condone the delay of (44days) in filing the audit report for the assessment year 2021-22 of the petitioner pending disposal of the above Writ Petition; and pass

Counsel for the Petitioner:

1. VINODIN RUTH MADAPALLI

Counsel for the Respondent(S):

1. Y N VIVEKANANDA

The Court made the following:

THE HON'BLE SRI JUSTICE BATTU DEVANAND

&

THE HONOURABLE SRI JUSTICE A. HARI HARANADHA SARMA

WRIT PETITION No.8798 of 2025

ORDER: *(Per Hon'ble Sri Justice Battu Devanand)*

This Writ Petition is filed under Article 226 of the Constitution of India seeking the following relief:

“to issue a Writ, Order or Orders or Directions more particularly one in nature of Writ of Mandamus, declaring the action of 2nd respondent in issuing the impugned order, dated .27-05-2023 in ITBA/COM/F/17/2023-24/1053235975(1) rejecting the application for condonation of delay of (44days) in filing Form 10-B Audit report for the Assessment year 2021-22 as contrary to the Circular No.2 of 2020,dated 03.01.2020, issued by the Central Board of Direct Taxes as illegal, arbitrary, violative of the principles of natural justice, apart from being violative of Articles 14, 19(l)(g) and 265 of the Constitution of India and the Income Tax Act, 1961, and consequently direct the respondents to condone delay (44days) in submission of Audit report in Form 10-B for the Assessment year 2021-22 and grant exemption under Section 11 of the Income Tax Act, 1961 of the petitioner in the interests of justice and pass....”

2) Heard both sides. Perused the record.

3) i) The learned counsel for the petitioner submits that the petitioner's society is a religious society registered under Section 12-A of the Income Tax Act, 1961(for short 'the Act'). The petitioner is running a small church and all the income is received by way of offerings from the people who participate in the weekly Sunday prayer meetings and special prayer meetings. The petitioner is in said operation for more than 15 years. Except

conducting prayers and help to the poor and needy people the society does not undertake any other activity and the trustees are not computer literate. For the Assessment Year 2021-22, the petitioner submitted its audit report with a delay of 44 days due to exceptional circumstances arising out of the Covid-19 pandemic and the advanced age(78 years) of its treasurer, who was responsible for compliance.

ii) The learned counsel further submits that for the relevant Assessment Year, the Central Processing Centre(CPC) of the Income Tax Department, Bangalore processed the petitioner's return and denied exemption under Section 11 of the Act and passed order imposing tax liability of Rs.5,68,900/- solely on the ground that the audit report was filed after the due date. For the purpose of seeking exemption from the tax liability, the petitioner submitted an application on 14.02.2023 with the Commissioner of Income Tax(Exemptions) seeking to condone the delay of 44 days with all necessary documents, justifications and earlier years audit reports. The Commissioner of Income Tax(Exemptions) *vide* letter, dated 19.04.2023 called for certain documents from the petitioner for considering the request of the petitioner. But, the documents sought was not furnished by the petitioner. Hence, the Commissioner of Income Tax(Exemptions) has passed the rejection order, dated 27.05.2023 rejecting the application filed by the petitioner for condonation of delay under section 119(2) (b) for the Assessment Year 2021-22. Aggrieved by the same, the present Writ Petition is filed.

4) Mr Y.N.Vivekananda, learned Senior Standing Counsel appearing for respondents would submit that if the documents sought by the Income Tax Department *vide* letter, dated 19.04.2023 which are relevant to consider the request of the petitioner were furnished, the request of the petitioner may not be rejected. But, at present as the petitioner failed to produce the documents sought by the Income Tax Department, the rejection order, dated 27.05.2023 issued is in accordance with law and it is issued by following the due process of law.

5) Having considered the submissions of the learned counsel and on perusal of the material available on record, it appears that the petitioner is involved in religious and charitable activities and as per the contention of the petitioner, the treasurer of the petitioner's society is aged 78 years and he is responsible for submitting returns to the Income Tax Department and to comply the instructions issued by the Income Tax Department in their Letter, dated 19.04.2023. But, due to Covid-19 Pandemic, he could not attend the letter, dated 19.04.2023 issued by the Department and the documents sought by the Department are not furnished within the stipulated time.

6) Considering the facts and circumstances of the case and the reasons stated by the petitioner for not furnishing the documents within the time stipulated in the Letter, dated 19.04.2023, in our considered view, it is appropriate and reasonable to permit the petitioner to submit those documents to the 2nd respondent within a period of three (3) weeks from today to enable

the 2nd respondent to consider the request of the petitioner and pass appropriate orders afresh, to meet the interest of justice.

7) Accordingly, this Writ Petition is disposed of with the following directions:-

i) The order, dated 27.05.2023 issued by the 2nd respondent is hereby set aside.

ii) The petitioner shall submit all documents sought by the 2nd respondent *vide* his letter, dated 19.04.2023 within a period of three (03) weeks from today.

iii) On submission of the said documents, it is open to the 2nd respondent to pass appropriate orders afresh in accordance with law.

8) There shall be no order as to costs.

9) Consequently, miscellaneous applications, pending if any, shall stand closed.

JUSTICE BATTU DEVANAND

JUSTICE A.HARI HARANADHA SARMA

Dated: 02.12.2025

Note: Issue C.C by 04.12.2025

B/o.

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THE HON'BLE SRI JUSTICE BATTU DEVANAND
&
THE HONOURABLE SRI JUSTICE A. HARI HARANADHA SARMA

WRIT PETITION No.8798 of 2025

Dated: 02.12.2025

Note: Issue C.C by 04.12.2025

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