AD 23.
11.09.2026
S.D.
Ct. No. 654
Bench ID
266460

In the High Court at Calcutta
Constitutional Writ Jurisdiction
Appellate Side

WPA 10785 of 2026

NRS Medical College and Hospital Staff Co-Operative Credit Society Limited
Vs.
Chief Commissioner of Income Tax-2, Kolkata & Ors.

Mr. Amit Agarwal
Mr. Dhirodatto Chaudhuri
....For the petitioner
Mr. Soumen Bhattacharjee
Mr. Anurag Roy
...For the Income Tax Authorities
Ms. Indrani Chakraborty
Ms. Shreya Sinha
...For Union of India

1. The petitioner is a co-operative society registered under the West Bengal Co-operative Society Act, 2006. The petitioner is also a reputed hospital and medical college in the city of Kolkata. The petitioner had filed its return on June 6, 2024 whereas the last date for filing of such return expired have been by October 30, 2023.
2. The petitioner is aggrieved by an order passed by Pr.CCIT (In-situ) (In charge of CCIT-2, Kolkata), dated March 25, 2025. The petitioner had filed an application 119 (2)(b) of the Income Tax Act, 1961 seeking condonation of delay in filing the return as aforesaid.

3. It appears from the order impugned that the authorities have held that the reason for delay cited by the petitioner cannot be treated as genuine hardship. The order is a cryptic order. No reasons have been given as to why such delay is not being condoned. I am also informed that for the previous years, the same authority has allowed the petitioner by condoning the delay.
4. The order impugned suffers from arbitrariness and no reasons have been given in the said order. The order impugned dated March 25, 2025 is, therefore, set aside and remanded back to the authorities to reconsider the case of the petitioner and pass a reasoned order upon giving an opportunity of hearing to the petitioner.
5. **W.P.A. 10785 of 2026** is, therefore, **disposed of**.
6. No order as to costs.

(Aryak Dutt, J.)

SUROJIT DAS Digitally signed by SUROJIT DAS
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