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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ **W.P.(C) 4046/2013**

venu CHARITABLE SOCIETY

..... Petitioner

Through: Mr Sudhir Nandrajog, Sr. Advocate
with Mr Vivek Chib, Mr Joby P.
Varghese, Mr Asif Ahmad & Mr J.K.
Sinha, Advocates.

versus

SOUTH DELHI MUNICIPAL CORPORATION Respondent

Through: Mrs. Mini Pushkarna, Standing
Counsel, MCD with Mr Rakesh
Kumar, Inspector South DMC.

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

ORDER

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26.06.2013

CM No. 9543/2013 (Exemption)

Exemption is allowed subject to all just exceptions.

W.P.(C) 4046/2013 & CM 9542/2013 (Stay)

The petitioner is a charitable society and is also exempt under the Income Tax Act as pursuing charitable purposes as defined under Section 2(15) of the Income Tax Act, 1961. The petitioner has also asserted that it renders free medical service to certain poor sections of society and is thus entitled to exemption as available under Section 115(4) of the Delhi Municipal Corporation Act. This exemption has been denied to the petitioner vide an order dated 13.05.2013 which is subject matter of challenge before the Tribunal in appeal no. HTA 150/MTT/2013. The petitioner approached the Tribunal for stay of the order dated 13.05.2013

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and the demand raised pursuant thereto. The said prayer of the petitioner was denied as it was held that the Tribunal was not empowered to stay the demand under Section 169 of the DMC Act. On going through the petition and hearing the counsels at length, this Court is of the prima-facie view that the petitioner society has been established for charitable purposes. Accordingly, I deem it fit to direct the Tribunal to decide the appeal of the petitioner within four weeks from today and in the meanwhile, restrain the respondent from taking any coercive action against the petitioner for recovery of property taxes. It is made clear that nothing in this order should be construed as expressing any view on the merits of this case and the Tribunal would decide the case uninfluenced by any observation made in this order.

Dasti under the signatures of the Court Master.



(VIBHU BAKHRU)
VACATION JUDGE

JUNE 26, 2013

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