IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.2154 of 2017

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Radha Krishna Sewa Sansthan Radhanagar, Motihari, East Champaran, Pin-845401, Bihar represented by its Secretary Shri Shambhu Nath Sikaria, son of Late Radha Krishna Sikaria, Resident of Radha Nagar, P.O.- Motihari, P.S.- Nagar Thana, in the town of Motihari, District- East Champaran.

.... Petitioner/s

Versus

1. The Commissioner of Income Tax, Muzaffarpur.
2. The Commissioner of Income Tax (Exemptions), Patna. .... Respondent/s

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Appearance :

For the Petitioner/s : Mr. Mrigank Mauli, Advocate
Mr. Prince Kumar Mishra, Advocate

For the Respondent/s : Mr. Rishi Raj Sinha, Advocate
Mr. Shilpi Keshari, Advocate

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE ANIL KUMAR UPADHYAY

ORAL ORDER

(Per: HONOURABLE THE CHIEF JUSTICE)

3 02-02-2018 Having heard learned counsel for the parties, we find that by the impugned order (Annexure-2) dated 28.11.2016 passed under Section 12AA of the Income Tax Act, the application filed by the petitioner under Form No. 10A of the Income-tax Rules, 1962 for registration under Section 12AA and 80G has been rejected primarily on account of the fact that in spite of repeated opportunity being granted, as is detailed in para 3 of the impugned order, the petitioner did not produce the relevant documents, which was statutory requirement for seeking registration. Even though there is some justification on the part of the department but for the ends of justice it is required that one more opportunity should be granted to the petitioner to produce the documents and thereafter department to see in the matter in accordance with law.

Keeping in view all the aforesaid, we direct that the petitioner shall appear before the competent authority, namely, the Commissioner of Income-tax (Exemptions), Patna along with the certified copy of this order and on the same being done, the Commissioner of Income-tax (Exemptions), Patna shall fix a date on which date the petitioner shall appear and file the certified copy of this order and relevant documents before the competent authority on or before 26.02.2018 and thereafter the authorities shall proceed in the matter in accordance with law.

Needless to emphasize that in case the petitioner again defaults in appearing or producing the documents, the respondents are free to proceed in accordance with law. The impugned order (Annexure-2) dated 28.11.2016 stands set aside for the present with liberty to the respondents to proceed afresh in accordance with law.

With the aforesaid liberty, the writ petition stands disposed of.

(Rajendra Menon, CJ)

(Anil Kumar Upadhyay, J)

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