IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

CWP No.18160 of 2009 (O&M)
Date of decision:09.07.2018

Shri Vishwa Mitter Sekhri Charitable Society, Batala ... Petitioner

Vs.

Chief Commissioner of Income Tax, Amritsar ... Respondent

CORAM: HON'BLE MR. JUSTICE RAJESH BINDAL
HON'BLE MR. JUSTICE AMIT RAWAL

Present:- Mr. Akshay Bhan, Senior Advocate with
Mr. Alok Mittal, Advocate
for the petitioner.

Mr. Denesh Goyal, Advocate
for the respondent.

Rajesh Bindal, J.

Order dated 16.03.2009 passed by the Chief Commissioner of Income Tax, Amritsar has been impugned by filing the present petition.

Vide aforesaid order, application filed by the petitioner for grant of exemption under Section 10(23C)(vi) of the Income Tax Act, 1961 (for short "the Act") was dismissed.

In the case in hand, the petitioner was granted exemption under Section 10(23C)(vi) of the Act for the assessment year 2006-07, vide order dated 23.11.2006. As the order suggests exemption was granted for a period of one year only. Application for exemption for the assessment year 2007-08 was filed by the petitioner on 27.03.2008, whereas such an application could have been filed before the close of the financial year, i.e. 31.03.2007, financial year for the assessment year 2007-08 being, 2006-07.

It was not disputed at the time of hearing that any delay in filing of application is fatal as opined by Hon'ble the Supreme Court in **M/s Queen's Educational Society Versus Commissioner of Income Tax (2015) 372 ITR 699,** whereby, Division Bench judgment of this Court in CWP No.7268 of 2009 titled as Sant Baba Sunder Singh Canadian Charitable Turst, Barnala Versus Central Board of Direct Taxes and others, decided on 29.01.2010, was upheld.

Keeping in view the aforesaid enunciation of law and applying the same in the facts of the present case, we find that the application filed by the petitioner was beyond the permissible time and any delay in filing thereof cannot be condoned.

We do not find any error in the order passed by the Chief Commissioner of Income Tax, Amritsar.

The writ petition is dismissed.

(Rajesh Bindal)
Judge

(Amit Rawal)
Judge

09.07.2018
savita

Whether Speaking/Reasoned Yes/No

Whether Reportable Yes/No