IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

CWP-2179-2018

Date of Decision: 1.02.2018

Chandu Lal Shiksha Samiti, Narnaul

....Petitioner.

Versus

Union of India and others

...Respondents.

CORAM:- HON'BLE MR. JUSTICE AJAY KUMAR MITTAL
HON'BLE MR. JUSTICE ANUPINDER SINGH GREWAL

PRESENT: Mr. Rishab Singla, Advocate for the petitioner.

AJAY KUMAR MITTAL, J.

1. In this writ petition filed under Article 226 of the Constitution of India, the petitioner has prayed for issuance of a writ in the nature of mandamus directing the respondents to issue the registration certificate under Section 12AA of the Income Tax Act, 1961 (in short “the Act”) to the petitioner as decided by the Income Tax Appellate Tribunal (hereinafter referred to as “the Tribunal”) vide order dated 1.2.2013 (Annexure P-3).

2. The petitioner is registered with the Income Tax Department, Mohindergarh having PAN No. AAAAC4451E. The petitioner was availing exemption under Section 10(23C) of the Act as the receipts had been below ₹ 1 crore. Since the receipts were likely to exceed ₹ 1 crore, the petitioner moved an application dated 4.1.2012 (Annexure P-1) under Section 12AA of the Act to respondent No.2 in Form 10-A for getting it registered along with the requisite documents and instruments. Respondent No.2 vide order dated 20.7.2012 (Annexure P-2) rejected the said

application of the petitioner. Feeling aggrieved, the petitioner filed an appeal before the Tribunal who vide order dated 1.2.2013 (Annexure P-3) directed respondent No.2 to grant the registration certificate to the petitioner. Thereafter, the petitioner sent reminders dated 14.2.2017 and 17.1.2018 (Annexures P-4 and P-5, respectively) to respondent No.3 for the grant of registration certificate, but no response has been received till date. Hence, the present writ petition.

3. Learned counsel for the petitioner submitted that for the relief claimed in the writ petition, the petitioner has moved an application dated 4.1.2012 (Annexure P-1) followed by the reminders dated 14.2.2017 and 17.1.2018 (Annexures P-4 and P-5, respectively) to respondents No.2 and 3, but no action has so far been taken thereon.

4. After hearing learned counsel for the petitioner, perusing the present petition and without expressing any opinion on the merits of the case, we dispose of the present petition by directing respondent No.3 to take a decision on the application dated 4.1.2012 (Annexure P-1) followed by the reminders dated 14.2.2017 and 17.1.2018 (Annexures P-4 and P-5, respectively), in accordance with law by passing a speaking order and after affording an opportunity of hearing to the petitioner within a period of one month from the date of receipt of certified copy of the order.

(AJAY KUMAR MITTAL)
JUDGE

February 1, 2018 **(ANUPINDER SINGH GREWAL)**
gbs **JUDGE**

Whether Speaking/Reasoned **Yes/No**

Whether Reportable **Yes/No**