HONOURABLE SRI JUSTICE V. RAMASUBRAMANIAN

AND

HONOURABLE SRI JUSTICE P. KESHAVA RAO

<u>WRIT PETITION No.6432 OF 2019</u>

<u>ORDER</u>: ***(Per V. Ramasubramanian, J)***

Challenging a show cause notice issued by the Commissioner of Income Tax, Exemptions, calling upon the petitioners to show cause as to why their request for registration under Section 12A of the Income Tax Act, 1961 should not be rejected, two entities, one claiming to be a Public Charitable Trust and another claiming to be an educational institution run by the Public Charitable Trust, have come up with the above writ petition.

2. Heard Mr. C. Raghu, learned counsel for the petitioners. Mr. J.V. Prasad, learned Senior Standing Counsel takes notice for the second respondent.

3. What is challenged in this writ petition is only a show cause notice. In addition, the show cause notice is issued only pursuant to an order of the Income Tax Appellate Tribunal remanding the matter on the question of registration. Therefore, the petitioners cannot come up with a challenge to the show cause notice.

4. The case has a chequered history, which we do not wish to record, as it may prejudice the case of the petitioners. Therefore, without saying anything the writ petition is disposed of directing the Commissioner to pass orders on the response given by the petitioners

to the show cause notice within a period of three (3) months from the date of receipt of a copy of this order.

5. The miscellaneous petitions, if any, pending shall stand closed. No order as to costs.

V. RAMASUBRAMANIAN, J

P. KESHAVA RAO, J

March 27, 2019

KTL