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HIGH COURT OF CHHATTISGARH, BILASPUR

WPT No. 81 of 2020

1. GDR Educational Society, 1-Rungta Bhawan, G.E. Road Ganjpara, Police Station Durg Chhattisgarh Pin 491001

---- Petitioner

Versus

1. The Union Of India Through Secretary, Central Board Of Direct Taxes, North Block, New Delhi
2. The Commissioner Of Income Tax (Exemption), Room No. 201, 2nd Floor, Metro Walk Building Near Bittan Market E-5, Arera Colony, District : Bhopal, Madhya Pradesh
3. The Assistant Commissioner Of Income Tax (Exemption) Type-V Quarter, Income Tax Aavaseeya Parisar, Civil Lines, Raipur, District : Raipur, Chhattisgarh

-----Respondents

For Petitioner	:	Mr. S. R. Rao, Advocate
For Respondents	:	Mr. Amit Choudhari, Standing counsel

Hon'ble Shri Justice P. Sam Koshy

Order on Board

20.08.2020

1. The grievance of the petitioner in the present writ petition seems to be the rejection of the application for condonation of delay moved by the petitioner on account of non-filing of the Income Tax Return and Audit Report in Form 10-B within the stipulated period.

2. A perusal of the pleadings would show that subsequent to the rejection of the application for condonation of delay dated 18.10.2019, the petitioner has moved an application for

reconsideration of the same vide his application dated 30.12.2019. The said application for reconsideration is pending consideration before the Commissioner (Exemption) till date.

3. At this juncture, the learned Standing Counsel for the Department makes a submission that since his application for reconsideration is pending before the Commissioner (Exemption), it would not be appropriate for this Court to exercise its writ jurisdiction as of now. Let the Commissioner (Exemption) take a decision on the application for reconsideration which the petitioner has moved.

4. The contention of the counsel for the petitioner is that there is a circular of the Department itself dealing with similar situation only. The only relief that the petitioner wants is that the authorities may consider the case of the petitioner in the light of the said circular of the Department where application for condonation of delay is filed, so far as non-submission of Income Tax Return as also the Audit Report.

5. Given the said submission by the counsel appearing on the either side, this Court is of the opinion that at this juncture, the present writ petition can be disposed of directing the concerned authority to decide the application for reconsideration of the order dated 17.12.2019 passed by the Commissioner (Exemption) in-accordance-with circular of the Department as expeditiously as possible. Meanwhile however as long as the application for reconsideration is pending the respondents are expected not to take any coercive steps against the petitioners.

6. With the aforesaid direction, the present Writ Petition stands disposed off.

Sd/-
(P. Sam Koshy)
Judge

Rahul