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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ W.P.(C) 5574/2020

NEW OKHLA INDUSTRIAL DEVELOPMENT AUTHORITY ...... Petitioner

Through: Mr. Kavin Gulati, Sr. Advocate with Mr. Jasmeet Singh, AOR, Mr. Saif Ali, Mr. Pushpendra Singh Badoria and Ms. Rusheet Saluja, Advocates.

versus

UNION OF INDIA & ORS. ...... Respondents

Through: Mr. Ravi Prakash, Advocate with Mr. Farman Ali, Mr. Aman Malik and Mr. Mohammad Shahan Ulla, Advocates for respondent No.1. Mr. Ruchir Bhatia, Advocate with Ms. Mansie Jain and Mr. Chandratanay Chaube, Advocates for respondent Nos. 2 & 3.

% Date of Decision: 24th August, 2020

CORAM:
HON'BLE MR. JUSTICE MANMOHAN
HON'BLE MR. JUSTICE SANJEEV NARULA

J U D G M E N T

MANMOHAN, J: (Oral)

CM APPL. 20148/2020

Allowed, subject to all just exceptions.

W.P.(C) 5574/2020

1. The petition has been listed before this Bench by the Registry in view of the urgency expressed therein. The same has been heard by way of video conferencing.

2. Present writ petition has been filed seeking a direction to respondent No. 2 to notify the listed income of the petitioner as 'specified income' under Section 10(46) of the Income Tax Act, 1961.

3. Learned counsel for the petitioner states that the petitioner has made an application in November 2011 for Notification of its income under Section 10(46) of the Act, 1961, however no decision in this regard has been taken by the respondent No. 2. He points out that in the case of a similarly placed authority i.e. ***Greater Noida Industrial Development Authority vs. Union of India and Others***, this Court vide order dated 26th February, 2018 in ***WP (C) 732/2017*** has held that the activities of Greater Noida Authority are not commercial activity within the meaning of Clause (b) to Section 10(46) of the Act, 1961. He states that an appeal filed by the Revenue against the order has been dismissed by the Supreme Court.

4. He also points out that vide Notification dated 23rd June, 2020 the respondent has notified Greater Noida Industrial Development Authority under Section 10(46) of Act, 1961.

5. Since the petitioner's representation dated 15th November, 2011 has not been decided till date, we dispose of the present writ petition by directing the respondent No. 2 to decide the petitioner's application seeking exemption under Section 10(46) of Act, 1961 within twelve weeks in accordance with law.

6. The order be uploaded on the website forthwith. Copy of the order be also forwarded to the learned counsel through e-mail.

MANMOHAN, J

SANJEEV NARULA, J

AUGUST 24, 2020
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