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

\+ W.P.(C) 5603/2020

YAMUNA EXPRESSWAY INDUSTRIAL DEVELOPMENT AUTHORITY ...... Petitioner

Through: Mr.Jasmeet Singh with Mr.Saif Ali, Mr.Pushpendra Singh Badoria and Ms.Rusheet Saluja, Advocates.

versus

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

Through: Mr.Ajay Digpaul, CGSC with Mr.Kamal R. Digpaul, Advocate for R-1/UOI.
Mr. Abhishek Maratha, Sr. Standing Counsel with Mr. Pratayash Gupta, Jr. Standing Counsel, Ms. Nupur Sharma and Mr. Anshul Sharma, Advocates for R-2 and 3.

% Date of Decision: 25th 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)

C.M. APPL. No.20274/2020

Exemption allowed, subject to all just exceptions.

Accordingly, the application stands disposed of.

W.P.(C) No.5603/2020

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 (hereinafter referred to as the 'Act').

3. Learned counsel for the petitioner states that the petitioner has made an application as far back as 07th February, 2014 for Notification of its income under Section 10(46) of the Act, 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. He states that an appeal filed by the Revenue against the said 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.

5. Since the petitioner's representations dated 07th February, 2014, 19th June, 2018 and 6th January, 2020 have not been decided till date, we dispose of the present writ petition and pending application by directing the respondent No. 2 to decide the petitioner's applications seeking exemption under Section 10(46) of Act 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 25, 2020
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