BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED: 26.02.2021
CORAM
THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN
W.P.(MD)No.4699 of 2014 and
M.P.(MD)Nos.1 & 2 of 2014

Noorul Islam Educational Trust,
10/47A, Haji Manzil Kollenvilai,
Thuckalay,
Kanyakumari District,
Tamil Nadu - 629 175,
Rep. by its Chairman:Dr.A.P.Majeed Khan ... Petitioner

Vs.

1. The Chief Commissioner of Income-Tax,
Madurai C.R.Building,
2, V.P.Rathinaswamy Nadar Road,
Bibikulam, Madurai - 625 002.

2. The Income-Tax Officer,
Ward 1(1), Nagercoil,
Kanyakumari District. ... Respondents

Prayer: Writ petition is filed under Article 226 of the Constitution of India, to (i) issue a Writ of Certiorarified Mandamus, calling for the records leading to the issue of the impugned proceedings in C.No.2113/3/CC/MDU/Tech/12-13 dated 17.01.2014 issued by the first respondent and to quash the same as illegal and (ii) declare that the petitioner is entitled for grant of exemption under Section 10(23C)(vi) of the Income Tax Act, 1961 for the assessment year 2013-14 onwards and to issue a Writ of Mandamus, directing the first respondent to consider the application dated 10.01.2013 filed for grant of exemption u/s.10(23C)(vi) of the Income-Tax Act, 1961 for the Assessment Year 2013-14 and onwards afresh on merits treating the same as filed within time.

For Petitioner : M/s.S.Bharathy Kannan
For Respondents : Mrs.S.Srimathy
Special Government Pleader

O R D E R

Heard the learned counsel on either side.

2. The petitioner is a society registered under the provisions of the Tamil Nadu Societies Registration Act, 1975. The petitioner is a self-financing institution. It is running educational institutions. The petitioner applied for exemption as it is not an entity established for the purpose of profit. The application was submitted on 21.01.2013. But then, it came to be

rejected on 17.01.2014.

3. The stand of the respondents is that the application ought to have been filed between 01.04.2013 and 30.09.2013. Even if the stand of the first respondent is correct, still the fact remains that the rejection order was passed on 17.01.2014 on the ground that it has been prematurely filed.

4. Be that as it may, the petitioner is always at liberty to re-present the same. Therefore, the order impugned in this writ petition is set aside. The matter is remitted to the file of the first respondent. The first respondent shall consider the petition afresh and pass appropriate orders in accordance with law. I make it clear that I have not gone into the merits of the matter.

5. This writ petition stands allowed on these terms. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (CS-I)

// True Copy //

/ /2021

Sub Assistant Registrar(CS)

Note: In view of the present lock down owing to COVID-19 pandemic, a web copy of the order may be utilized for official purposes, but, ensuring that the copy of the order that is presented is the correct copy, shall be the responsibility of the advocate/litigant concerned.

To:

1. The Chief Commissioner of Income-Tax,
   Madurai C.R.Building,
   2, V.P.Rathinaswamy Nadar Road,
   Bibikulam, Madurai – 625 002.

2. The Income-Tax Officer,
   Ward 1(1), Nagercoil,
   Kanyakumari District.

+1 CC to M/s.S.BHARATHY KANNAN, Advocate (SR-7720[F] dated 01/03/2021)

W.P.(MD)No.4699 of 2014
26.02.2021

ARK(CO)
KB(08.04.2021) 2P 4C