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

+ **W.P.(C) 15037/2021 & C.M.No.47465/2021**

**M/S DELHI STATE INDUSTRIAL AND INFRASTRUCTURE
DEVELOPMENT CORPORATION LTD. Petitioner**

Through **Mr.Kavin Gulati, Senior Advocate
with Mr.Nishant Datta, Mr.Pradeep
Bhardwaj, Mr.Mohit Bhardwaj and
Mr.H.H.Zaudi, Advocate with
Mr.Rohit Kumar Tanwar, Section
Officer.**

versus

UNION OF INDIA & ORS. Respondents

Through **Mr.Kunal Sharma, standing counsel
for the Revenue.**

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Date of Decision: 24th December, 2021

CORAM:

HON'BLE MR. JUSTICE MANMOHAN

HON'BLE MR. JUSTICE NAVING CHAWLA

J U D G M E N T

MANMOHAN, J (Oral):

1. Present writ petition has been filed seeking a direction to the Respondents to decide the representations dated 06th September, 2012, 06th February, 2013, 21st August, 2018, 09th May, 2019, 14th September, 2021 and 02nd December, 2021 filed by the Petitioner seeking grant of exemption under Section 10(46) of the Income Tax Act, 1961 [in short the 'Act'].

2. Learned senior counsel for the Petitioner states that the Petitioner has been making applications since 2012 for Notification of its income under Section 10(46) of the Act, however no decision in this regard has been taken by the Respondents. He points out that in the case of a similarly placed

W.P. (C) 15037/2021

Page 1 of 2

authority i.e. *Greater Noida Industrial Development Authority vs. Union of India and Others*, this Court vide order dated 26th February, 2018 in *W.P(C) 732/2017* has held that the activities of Greater Noida Authority are not commercial activity within the meaning of Clause (b) of Section 10(46) of the Act. He states that an appeal filed by the Revenue against the order has been dismissed by the Supreme Court.

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

4. Issue notice. Mr.Kunal Sharma, learned standing counsel accepts notice on behalf of the Respondents.

5. Since the Petitioner's representations dated 06th September, 2012, 06th February, 2013, 21st August, 2018, 09th May, 2019, 14th September, 2021 and 02nd December, 2021 have not been decided till date, we dispose of the present writ petition by directing the Respondents to decide the Petitioner's applications seeking exemption under Section 10(46) of Act within twelve weeks in accordance with law.

6. With the aforesaid directions, the present writ petition along with pending application stands disposed of.

MANMOHAN, J

NAVIN CHAWLA, J

**DECEMBER 24, 2021
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