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

***Date of Decision: 24th May, 2023***

\+ **W.P.(C) 7196/2023 & CM APPL. 27994/2023**

CHURCH OF CHRIST INDIA ..... Petitioner

Through: Mr. Abishek Jebaraj and Ms. A Reyna Shruti, Advocates (M: 9818998302).

versus

UNION OF INDIA ..... Respondent

Through: Mr. Chetan Sharma, ASG with Mr. Apoorv Kurup CGSC and Ms. Kirti Dadheech Advocate for R-1 (M: 8929015368).

**CORAM:**
**JUSTICE PRATHIBA M. SINGH**

**Prathiba M. Singh, J. (Oral)**

1. This hearing has been done through hybrid mode.

2. The present petition has been filed by 11 Petitioners seeking permission for submission of returns for the Financial Year 2019-2020 and waiver of penalty. The details of the Petitioners' and the dates on which the SBI bank accounts have been opened are as under:-

| SI. No. | Name of the organisation | FCRA reg. No. | MHA FILE NO | Date of opening of bank account |
|---|---|---|---|---|
| 1. | Church of Christ India | 10230327 | 9203662021 | 30.06.2021 |
| 2. | Divya Bala Educational Society | 10300122 | 9200092022 | 03.08.2021 |
| 3. | Missionaries of | 10180199 | 6107822021 | 30.06.2021 |

| | | | | |
|---|---|---|---|---|
| | Compassion | | | |
| 4. | Missionaries of Compassion Social Service Society | 10220263 | 9200852022 | 13.07.2021 |
| 5. | Christ Evangelical Luthern Ministries | 101190302 | 6109382021 | 30.06.2021 |
| 6. | Educational Society for divine providence | 52980152 | 6509212021 | 03.08.2021 |
| 7. | India solidale Italia Solidale society | 94421472 | 6906342021 | 26.07.2021 |
| 8. | Good Samaritan's Home Ministries | 10170239 | 6106332021 | 30.06.2021 |
| 9. | Glory Ministries | 10170174 | 6105822021 | 06.07.2021 |
| 10. | Kottiyam Auxilium Society | 52930221 | 6504692021 | 03.08.2021 |
| 11. | Navodaya Trust | 94421428 | 6909452021 | 15.07.2021 |

3. The question as to whether the bank account in SBI could be opened and the returns could be filed *as on 31st March, 2020* has been considered by the Court in ***W.N.S Cares Foundation v. Union of India, 2023:DHC:000391 and Shree Swaminarayan Mandir v. Union of India, 2023:DHC:2678.***

4. In the said decisions, the Court has already taken a view that in the online portal for filing of the returns, since the amendment itself for opening of a bank account in SBI Sansad Marg Branch was introduced in September of 2020, the accounts could not have been opened as on March, 2020. Thus, the returns for the year 2019-2020 could not have been reflected along with the SBI bank account number.

5. In ***W.N.S Cares Foundation (supra)*** while allowing the foundation to file its returns, the following observations were made by this Court:

> *"11. The language used in the said form is that the receipt of foreign contribution "as on 31st March of the year ending" has to be provided and the bank account has to be in the SBI, Sansad Marg branch. Since the Petitioner No.1 opened its account in August, 2021 and in any case, as on 31st March, 2020, the Foreign Contribution Regulation (Amendment) Act, 2020, had not come into effect, there appears to be some justification in the Petitioners' case.*
>
> *12. The Petitioner No.1 having opened its FCRA account in August, 2021 is, accordingly, permitted to fill up the said details of its FCRA account in serial no.7 of the Form FC – 4 and submit the same.*
>
> *13. No coercive steps shall be taken against the Petitioners for having opened the FCRA account belatedly, inasmuch as it is the case of the Petitioners is that no foreign contribution has been received by them in the FY 2019-2020 and FY 2020-21.*

> *14. No penalty shall be imposed upon the Petitioners if the returns for FY 2019-2020 and FY 2020-21 are filed within a period of one month. No further orders are called for by filling in the details of the bank account opened in August 2021, in SBI, Sansad Marg branch."*

6. Vide judgement dated 18th April, 2023, in ***Shree Swaminarayan Mandir (supra)*** and other connected cases, this Court while relying on the decision in ***W.N.S Cares Foundation (supra)*** permitted the uploading of annual returns by specifying the account number of the requisite SBI Account which was subsequently opened by the foundations. The relevant portions of the said judgment is extracted as under:-

> *"9. The Court has heard the ld. Counsels for the parties. The short issue is whether the SBI bank account could have been sought for as of 31st March 2020, when the amendment itself came into effect later i.e., in September 2020. It is noticed that the issues raised in this writ petitions are no longer res integra and have already been considered by this Court in various other cases including WNS Cares Foundation and Anr. v. Union of India, W.P.(C) 11360/2021 as also in Helping Hands Jaipur Society v. Union of India and Ors., W.P.(C) 948/2022.*
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> xxxx xxxx xxxx
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> ***11. In view of the reasoning given in the said order in WNS Cares Foundation (Supra), the Petitioners also having already opened their bank accounts with SBI Sansad Marg Branch, the Petitioners are permitted to upload their annual returns for the year 2019-2020 by specifying the SBI account number of the account which was subsequently opened by them.***
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> *12. If the said annual returns are uploaded within one month from today, no penalty shall be charged qua the Petitioners."*

7. A perusal of the above two orders and the dates on which the bank accounts in these cases, in case of the Petitioners have been opened would show that the matter is fully covered by the said orders passed in ***Shree Swaminarayan Mandir v. Union of India, 2023:DHC:2678*** wherein when the accounts were opened in August, 2021, the Petitioner was permitted to fill up the details and submit the returns for the year 2019-2020 without any imposition of penalty.

8. Accordingly, the Petitioners are also permitted to complete their returns for the Financial Year 2019-2020 by giving the SBI bank account numbers as reflected in the table above. No penalty shall be imposed on the Petitioners.

9. The said returns shall be filed by the 15th June, 2023. If there is any delay beyond 15th June, 2023, penalty would be liable to be paid.

10. The present petition is disposed of with all pending applications, if any.

**PRATHIBA M. SINGH**
**JUDGE**

**MAY 24, 2023**
*mr/am*