

**Calcutta High Court
In The Circuit Bench at Jalpaiguri
Appellate Jurisdiction**

14 03.4.2024
Sc Ct. no.2

WPA 339 OF 2024

M/s. Ashwini Choudhury Choudhury
Educational Trust

Vs.

Union of India & Ors.

Mr. Bikramaditya Ghosh

Mr. Ajay Singhal.

....For the Petitioner

Mr. Sudipto Kumar Majumdar

Mr. Ajoy Kumar Singhanian.

....For the UOI

Mr. Bikramaditya Ghosh, learned counsel
appears for the petitioner/assessee.

Mr. Ajoy Kumar Singhanian, learned counsel
for the Union of India led by Mr. Sudipto Kumar
Majumdar, learned Deputy Solicitor General appear
for the respondents.

Learned counsel for the petitioner referring to
Annexure-P5 at pages 50 and 55 submits that,
the petitioner has submitted applications through
online portal before the respondent authorities
seeking renewal of exemption which was being
enjoyed by the petitioner under Sections ***80-G(5)(vi)***
and ***10(23C)(vi)*** of the ***Income Tax Act, 1961***, the
same have not yet been considered by the
respondent authorities.

Mr. Ajoy Kumar Singhania, learned counsel for the respondents submits that, the respondent no.2 is the jurisdictional authority to consider the applications.

In view of the above, the respondent no.2 upon issuing a prior notice of hearing of at least seven days to the petitioner and after granting it an opportunity of hearing either to it or through its duly authorized representative shall decide the applications by passing a reasoned order in accordance with law.

The entire exercise as directed above shall be carried out and completed by the respondent no.2 positively within a period of **six weeks** from the date of communication of this order and the respondent no.2 then shall communicate its reasoned order to the petitioner positively within a **further** period of **two weeks** from the date of the said reasoned order to be passed.

It is made clear that, this Court has not gone into the merits of the claim of the petitioner in any manner whatsoever and the petitioner shall be at liberty to urge whatever point it wishes to urge before the respondent no.2 by relying upon whatever records and documents it wish to rely upon but the same **shall not travel beyond the**

scope of the applications, as referred to above.

The petitioner shall also be at liberty to rely upon the relevant provisions of law or any judgment it seeks to rely upon before the respondent no.2.

In the event the reasoned order goes in favour of the petitioner then the appropriate authority shall immediately give effect thereto in accordance with law positively within a period of ***two weeks*** from the date of the said reasoned order to be communicated to the appropriate authority.

It is further made clear that this order shall not create any right or equity in favour of the petitioner if the petitioner is not eligible to receive its claim and/or the applications are not deserved to be allowed strictly in accordance with law.

Since affidavits are not called for, the allegations made in the writ petitions are deemed not to have been admitted by the respondents.

On the above terms, this writ petition, ***WPA 339 of 2024*** stands disposed of, without any order as to costs.

Photostat certified copy of this order, if applied for, be furnished expeditiously.

(Aniruddha Roy, J.)