IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12.04.2024

CORAM :

THE HON'BLE MR.SANJAY V.GANGAPURWALA, CHIEF JUSTICE
AND
THE HON'BLE MR.JUSTICE J.SATHYA NARAYANA PRASAD

W.P.Nos.10083 and 10092 of 2024

Cheema Educational Foundation
Rep. by its Director Shri. H.Lakshmanan
No.29, Jayalakshmi Estates
Haddows Road, Nungambakkam
Chennai – 600 034. .. Petitioner in W.P.No.10083 of 2024

Veeyes Charities Foundation
Rep. by its Director Shri. K.Gopala Desikan
No.3, West Side House
Adyar Clun Gate Road, R.A.Puram
Chennai – 600 028. .. Petitioner in W.P.No.10092 of 2024

Vs.

1. The Central Board of Direct Taxes
   Rep. by its Director (TPL -I)
   Ministry of Finance
   North Block, New Delhi -110 001.

2. The CIR (Exemptions)
   Aayakar Bhawan – Annexe Building
   No.121, M.G.Road, Nungambakkam
   Chennai – 600 034. .. Respondents in both W.Ps

Common Prayer: Petition filed under Article 226 of the Constitution of India seeking a writ of declaration, to declare Clause 5(ii) of the Circular No.6 of 2023 bearing F.No.370133/06/2023- TPL dated 24.05.2023 issued by the 1st Respondent insofar as it fails to extend the due date for making an application seeking approval under clause (iii) of the first proviso to sub-Section (5) of Section 80G of the Income Tax Act, 1961 as illegal, arbitrary and ultra vires the Constitution of India.

For the Petitioners in both W.Ps	:	Mr.Venkatanarayanan for M/s.Subbaraya Aiyar Padmanabhan
For the Respondents in both W.Ps	:	Mr.V.Mahalingam, Senior Standing Counsel assisted by Ms.S.Premalatha Standing Counsel for R1

COMMON ORDER
(Made by the Hon'ble Chief Justice)

Heard Mr.Venkatanarayanan, learned counsel appearing for M/s.Subbaraya Aiyar Padmanabhan, for the petitioners and Mr.V.Mahalingam, learned Senior Standing Counsel assisted by Ms.S.Premalatha, learned Standing Counsel for respondent 1.

2. The petitioners are challenging Clause 5(ii) of the Circular No.6 of 2023 dated 24.05.2023 insofar as it fails to extend the due date for making an application seeking approval under Clause (iii) of the first proviso to Sub-Section (5) of Section 80G of the Income Tax Act, 1961.

3. The issue involved in these petitions is no longer *res integra* and the said issue has been decided by us in W.P.No.27030 of 2024 with connected writ petitions under the judgment and order dated 02.04.2024 and subsequently modified under the order dated 08.04.2024.

4. The present writ petitions are also allowed in terms of the judgment and order dated 02.04.2024 in W.P.No.27030 of 2024 with connected writ petitions and subsequently modified under the order dated 08.04.2024. There shall be no orders as to costs.

(S.V.G., CJ.) (J.S.N.P., J.)

12.04.2024

Index : Yes/No
Neutral Citation : Yes/No

drm

To

1. The Director (TPL -I)
The Central Board of Direct Taxes
Ministry of Finance
North Block, New Delhi -110 001.

2. The CIR (Exemptions)
Aayakar Bhawan – Annexe Building
No.121, M.G.Road, Nungambakkam
Chennai – 600 034.

THE HON'BLE CHIEF JUSTICE
AND
J.SATHYA NARAYANA PRASAD, J.

(drm)

W.P.Nos.10083 and 10092 of 2024

12.04.2024