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

+ **W.P.(C) 4161/2024**

ENVIRONICS TRUST

..... Petitioner

Through: Mr. Rajiv K. Garg, Mr. Ashish Garg
and Mr. Govind Singh, Advocates.

versus

UNION OF INDIA & ANR.

..... Respondents

Through: Mr. Kirtiman Singh, CGSC with Mr.
Waize Ali Noor, Mr. Varun Rajawat,
Mr. Kartik Baijal, Mr. Varun Pratap
Singh and Mr. Aryan Agrawal,
Advocates for UoI.

CORAM:

HON'BLE MR. JUSTICE SUBRAMONIUM PRASAD

ORDER

20.03.2024

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CM APPL. 16969/2024 (Exemption)

Allowed, subject to all just exceptions.

W.P.(C) 4161/2024 & CM APPL. 16968/2024

1. The Petitioner has approached this Court with the following prayers:

“a) Issue a writ of certiorari or any other appropriate writ directing the respondent to produce, examine and quash the impugned auto-generated computerized massage accessed on 23.01.2024 unilaterally imposing penalty and further issue a writ of mandamus or any other appropriate Writ order or direction directing the respondent to accept the annual return in FORM FC 4 for the years 2022-23 and condone the delay in filing the same being beyond the circumstances of the petitioner herein and further not to take any coercive



action against the petitioner under the Act.

b) Pass such other orders which this Hon'ble Court may deem fit and proper on the facts and in the circumstances of the case, Prayed accordingly."

2. The facts as stated in the writ petition reveal that the Petitioner is a non-profit trust known as "Environics Trust". For the purpose of receiving foreign contribution, the Petitioner made an application under the Foreign Contribution (Regulation) Act and the Petitioner was granted registration being No.231006713 categorized as natural Social on 05.10.2006. It is obligatory on the part of every trust to upload its annual returns every year. It is stated that for the year 2022-23, the last date for uploading the financial returns was 31.12.2023. It is stated that unfortunately, the Managing Trustee Sh. Sreedhar Ramamurthi Passed away due to Cardiac-arrest on 28.12.2023 and his wife was unable to upload the returns within the stipulated time. It is stated that on 23.01.2024, the Petitioner tried to upload the returns but the same was not accepted by the web-portal. It is stated that since the Petitioner was unable to upload the returns within the stipulated time, the Petitioner was asked to deposit a penalty of Rs.20,88,425/- towards delay and Rs.3,000/- towards compounding amount.

3. It is stated that the Petitioner has given three representations on 05.02.2024, 08.02.2024 and 12.02.2024 which has not been considered by the Respondents. It is also stated that this Court on earlier occasions also has condoned the delay *vide* Order dated 18.04.2023 passed in **W.P.(C) 8442/2021** in the case of "Shree Swaminarayan Mandir vs. Union of India" and *vide* Order dated 16.01.2023 passed in **W.P.(C) 11360/2021** in the case of "WNS Cares Foundation & ANR."



4. In view of the above, the Respondents are directed to consider the representations of the Petitioner and also treat the present writ petition as a representation giving additional particulars and decide the same within 10 days from today keeping in mind the various Orders passed by this Court.

5. With these observations, the writ petition is disposed of, along with pending application(s), if any.

SUBRAMONIUM PRASAD, J

MARCH 20, 2024

S. Zakir