25.11.2025
Court No.551
Item No.57
sudipta

IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
APPELLATE SIDE

W.P.A. 21803 of 2025

Parbati Educational Society & Anr.
Vs.
Union of India & Ors.

Ms. Sutapa Roy Choudhury, Sr. Adv.
Ms. Aratrika Roy
...for the petitioner

Mr. A. Dutta
Mr. Prithu Dudharia
Mr. Soumen Bhattacharya
..for the respondents

1. This writ petition has been filed seeking issuance of writ of mandamus commanding the respondent Revenue Authorities to deal with and dispose of the application for condonation of delay in filing Form 10B for the assessment year 2024-25 under Section 119(2)(B) of the Income Tax Act, 1961 upon giving an opportunity of hearing to the petitioners.

2. The case run in the writ petition is that the petitioners had initially filed their Audit Report under Section 12A(1)(b) of the Income Tax Act, 1961 (for the purpose of claiming exemption under Section 11 and 12 of the 1961 Act) in Form 10B. They then thought that they should have filed the report in Form 10BB and not Form 10B in terms of Circular No.2/2024 dated March 5, 2024. The

petitioners accordingly amended their action and filed the report in Form 10BB.

3. Subsequently upon legal advice, the petitioners filed the report in Form 10B again but by the time the said Form 10B had been filed, the time prescribed therefor had already elapsed. In such view of the matter an application for condonation of delay in filing Form 10B was also filed by the petitioner on July 3, 2025 but the same has not yet been disposed of.

4. Ms. Roy Choudhury, learned Senior Advocate appearing for the petitioners submits that the application for condonation of delay in filing Form 10B has been pending since long and should be disposed of expeditiously.

5. It is further submitted that during pendency of the said application for condonation of delay filed on July 3, 2025, a notice dated October 13, 2025 has been served upon the petitioners thereby calling upon the petitioners to furnish certain information as regards the petitioners' case (mentioning the due dates in filing the relevant Income Tax returns and Form No.10B) and explanation for delay in filing Form 10B. It is further submitted that the petitioners have already furnished their reply to the

said notice dated October 13, 2025 and have supplied all information that have been sought for by the said notice.

6. It appears that the respondent Revenue Authorities have started action on the application filed by the petitioner seeking condonation of delay in filing Form 10B. Be that as it may, since the application has been pending consideration since long, this writ petition is disposed of by directing the respondent Revenue Authorities to deal with the petitioners' application for condonation of delay filed on July 3, 2025 and dispose of the same, in accordance with law within a period of six weeks from the date of communication of this order upon giving an opportunity of hearing to the petitioners.

7. Affidavit-in-opposition filed on behalf of the respondents be kept with the record.

8. WPA 21803 of 2025 stands disposed of. No costs.

(Om Narayan Rai, J.)