IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO.1583 OF 2025

Damani Research Foundation of Medical Sciences .. Petitioner

Versus

Commissioner of Income Tax (Exemption) Mumbai & Ors. .. Respondents

Dr.K.Shivaram, Sr.Advocate a/w Mr.Shashi Bekal, Advocate for the Petitioner.

Mr.Prathamesh Bhosle, Advocate for the Respondents.

CORAM: B. P. COLABAWALLA & FIRDOSH P. POONIWALLA, JJ.

DATE: AUGUST 11, 2025

P. C.

1. **Rule.** Respondents waive service. With the consent of parties, Rule made returnable forthwith and heard finally.

2. The Writ Petition is filed challenging the Order dated 1st August 2024 passed by Respondent No.1 refusing to condone the delay in filing Form 10B by the Petitioner. The delay in the facts of the present case is 27 days. The delay has not been condoned because according to Respondent No.1, the delay has not been sufficiently explained. After going through the papers and proceedings in the above Writ Petition and hearing the learned counsel for the parties, we are of the view that the Respondent No.1 was not correct in holding that the delay was not sufficiently explained. The delay was only 27 days and if the exemption was denied to the Petitioner Trust, there would be serious prejudice and hardship caused to the Petitioner.

3. We are of the view that Respondent No.1 ought to have taken a justice oriented approach rather than a pedantic one, and condoned the delay. We also find that in similar facts, this Court in the case of ***Sau Dwarkabai Tai Karwa Charitable Public Trust v. CIT (Exemptions) [2025] 174 taxmann.com 245 (Bombay)*** as well as in the case of ***Kotak Family Foundation v. Commissioner of Income-tax (Exemption) [2025] 176 taxmann.com 56*** **(Bombay)**, has taken a similar view and condoned the delay.

4. Considering that the delay is only of 27 days, we set aside the Order passed by Respondent No.1 dated 1st August 2024 and condone the delay of 27 days in filing Form 10B.

5. Rule is accordingly made absolute and the Writ Petition is also disposed of in terms thereof. However, there shall be no order as to costs.

6. This order will be digitally signed by the Private Secretary/ Personal Assistant of this Court. All concerned will act on production by fax or email of a digitally signed copy of this order.

[FIRDOSH P. POONIWALLA, J.] **[B. P. COLABAWALLA, J.]**