TRUSHA TUSHAR MOHITE
Digitally signed by TRUSHA TUSHAR MOHITE
Date: 2025.07.09 16:04:43 +0530

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

WRIT PETITION NO.2057 OF 2025

Little Flower Education Society .. Petitioner

Versus

The Commissioner of Income Tax (Exemptions),
Mumbai and Ors. .. Respondents

Mr.Dharan Gandhi, Advocate for the Petitioner.

Mr.Prathamesh Bhosle, Advocate for Respondents.

CORAM: B. P. COLABAWALLA &
FIRDOSH P. POONIWALLA, JJ.
DATE: JULY 08, 2025

P. C.

1. The above Writ Petition has been filed challenging the legality of the impugned order passed under section 119(2)(b) of the Income Tax Act, 1961. The impugned Order is dated 11th February 2025. By the impugned order, the CIT (Exemptions) Mumbai rejected the Application filed by the Petitioner seeking a condonation of delay in filing Form 10B by relying upon a Circular issued by the CBDT, being Circular No.16/2024 dated 18th November 2024. This Circular stipulates that no Application for delay in filing of Form No.9A/10/10B/10BB shall be entertained beyond the period of three years from the end of the Assessment Year for which such Application is made. The Circular also makes it clear that this time limit would apply for any Applications that are filed after the date of the Circular namely 18th November 2024. The CIT (Exemptions) dismissed the Application filed by the Petitioner under Section 119(2)(b) relying upon this Circular because admittedly, Application seeking condonation of delay was filed after 18th November 2024 and was beyond the period of three years from the end of the Assessment Year in question. The second challenge laid in the above Petition is to paragraph 3 of the Circular itself, which mandates that no Application for condonation of delay shall be entertained if it is beyond the period of three years from the end of the Assessment Year in question.

2. Before we would embark upon examining whether paragraph 3 of the Circular issued by the CBDT (dated 18th November 2024) is ultra vires the IT Act, it would first be necessary for the Petitioner to show cause for the delay in filing the Application. It is only once that we are satisfied that sufficient cause has been shown, would be then embark upon this journey. If sufficient cause is not made out, the question whether the CBDT could issue such a direction would be rendered moot.

3. Mr.Gandhi, the learned counsel appearing on behalf of the Petitioner, fairly stated that in the Petition, the delay of approximately 3 years and 11 months in filing the Application for condonation has not been sufficiently explained. He, therefore, sought liberty to file an additional Affidavit seeking to explain the aforesaid delay.

4. We accordingly direct that an additional Affidavit shall be filed by the Petitioner sufficiently explaining the delay of 3 years and 11 months in filing the Application for condonation of delay. It is only once that we are satisfied that the delay is sufficiently explained, we would then consider whether to entertain the challenge to paragraph 3 of the Circular No.16/2024 dated 18th November 2024. This Affidavit shall be filed on or before 22nd July 2025 and a copy of the same shall be served on the Advocates for the Revenue.

5. We now place the above matter on 29th July 2025. We direct that in the meanwhile and without prejudice to the rights and contentions of the parties, no further steps shall be taken by the Revenue to recover the demand issued to the Petitioner for Assessment Year 2020-21.

6. Stand over to 29th July 2025.

7. 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.]**