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

WRIT PETITION NO.3999 OF 2025

Haji Karim Mohammed Suleman
Charitable Trust .. Petitioner

Versus

Income Tax Department CIT (Exemptions),
Mumbai & Anr. .. Respondents

Mr. Sham Walve a/w Tanzil Padvekar, Bhavik Chheda, Rama Waghmare, Advocates for the Petitioner.

Mr. Prathamesh P. Bhosle, Advocate for the Respondents.

CORAM : B. P. COLABAWALLA &
AMIT S. JAMSANDEKAR, JJ.
DATE : DECEMBER 17, 2025

P. C.

1. The above Writ Petition challenges the order dated 31st March 2021 passed by Respondent No.1 under Section 119(2)(b) of the Income Tax Act, 1961 (for short "**the IT Act**") rejecting the Application filed by the Petitioner seeking condonation of delay in filing Form 10B for A.Y.2016-17. As a result of this, the Petitioner trust has been denied the benefit of exemption under Section 11 of the IT Act.

2. After the matter was argued for some time, the learned advocate appearing on behalf of the Respondent, on instructions, stated that the above impugned order can be set aside and the matter can be remanded back to the 1st Respondent for deciding the Application filed by the Petitioner [under Section 119(2)(b)] afresh.

3. In light of the aforesaid statement, we hereby set aside the order dated 31st March 2021 passed by Respondent No.1. The matter is now remanded back to the 1st Respondent to decide the Application filed by the Petitioner under Section 119(2)(b) afresh, on its own merits and in accordance with law. Before passing any fresh order, the 1st Respondent shall give a hearing to the Petitioner and also give him an opportunity to file any additional submissions, if they so choose to do.

4. Whilst deciding the said Application, the 1st Respondent shall not be influenced by anything stated in the affidavit-in-reply in the above Writ Petition, and shall decide the matter strictly in accordance with law. This entire exercise of giving a hearing as well as passing the final order shall be completed by the 1st Respondent as expeditiously as possible, and in any event within a period of 3 months from today.

5. The Writ Petition is disposed of in the aforesaid terms. 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.

[AMIT S. JAMSANDEKAR, J.] **[B. P. COLABAWALLA, J.]**

Utkarsh