IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH AT NAGPUR

WRIT PETITION NO.654/2025

Mohini Homeo and Charitable Society Through its Secretary Rajesh Hukmichandji Heda
...Versus...
Commissioner of Income Tax, Pune and another

Office Notes, Office Memoranda of Coram, appearances, Court's orders or directions and Registrar's orders	Court's or Judge's orders

Mr. Sawan Alaspurkar, Advocate for the petitioner
Mr. Bhushan Mohta, Advocate for respondents

CORAM : AVINASH G. GHAROTE AND ABHAY J. MANTRI, JJ.
DATE : 06/02/2025

1. The petition challenges the order dated 08/07/2024, passed by the Commissioner of Income Tax (Exemptions), Pune, whereby respondent No.1– authority has rejected the application filed by the petitioner under Section 119 (2)(b) of the Income Tax Act, 1961 for condonation of delay in filing audit report in Form 10B for the assessment year 2021-22.

2. We direct Mr. Bhushan Mohta to accept the notice on behalf of respondents.

3. Learned Advocate for the petitioner submitted that respondent No. 1 authority has not considered the circular dated 19.07.2023 issued by the CBDT to condone the delay in filing form No. 10B for A.Y.2021-22. So he prayed for allowing the petition.

4. Learned advocate for respondents vehemently opposed the petition, contending that no satisfactory reasons have been given to condone the delay. Hence, urged to reject the application.

5. It reveals that the delay in filing form No.10B occurred during the Covid period, which is covered by the judgment of the Hon'ble Apex Court. In addition, considering the circular dated 19.07.2023 issued by the CBDT and the reasons stated in the petition and the quantum of delay, i.e. only 28 days, we deem it appropriate to allow the same. If the petitioner is granted the opportunity to contest the matter, it will not cause prejudice to the respondents.

6. In the above background, we pass the following order. The writ petition is allowed in terms of prayer clauses (i) and (ii). No order as to costs.

(ABHAY J. MANTRI, J.) **(AVINASH G. GHAROTE, J.)**

Wadkar