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

WRIT PETITION NO. 7251 OF 2024
(Manav Vikas Bahuuddeshiya Gramin Seva Sanstha Vs. The Commissioner of Income Tax (Exemptions), Pune at Nagpur)
and
WRIT PETITION NO. 7249 OF 2024
(Manav Vikas Bahuuddeshiya Gramin Seva Sanstha Vs. The Commissioner of Income Tax (Exemptions), Pune at Nagpur)

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

Mr. R.D. Dhande, Advocate for petitioner.
Mr. Bhushan Mohta, Advocate for respondent

CORAM : AVINASH G. GHAROTE &
ABHAY J. MANTRI, JJ.
DATED : 03-03-2025

Heard, Mr. Dhande, learned Counsel for the petitioner. The petition questions the order dtd. 25.7.2024 passed by the respondent, refusing to condone the delay of 687 days in filing audit report in form 10B for the accounting years 2016-17, which came to be filed on 18.8.2018. The reason given for delay, is that the Charted Account of the petitioner was not aware of online filing which was newly introduced and that mistake was unintentional and oversight. According to the respondent, that is not a genuine reason for grant of condonation of delay u/s 119(b) of the Income Tax Act.

2. Though Mr. Mohta, the learned counsel for respondent vehemently opposes the petition and justifies the impugned order, contending that the reason given is not genuine, we however find that application was already filed on 18.8.2018. We also find, that an honest reason has been given on record for seeking condonation of delay. Since it is not in dispute that the audit report is already filed, not

condoning the delay would result in non-considerations of the exemptions, and considering that the petitioner is a trust, engaged in providing medical aid to the under privileged, considering what has been held in ***Al Jamia Mohammediyah Education Society Vs. Commissioner of Income Tax (Exemptions) Mumbai***. ***(2024 DGLS (Bom) 1521)*** and the nature of work being done by the petitioner and the fact that the audit report has already been filed and considering the reason appears to be an honest one, we deem it a fit case to condone the delay. In view of this, the impugned order is quashed and set aside and the delay in filing the audit report u/s 10B for the accounting years as indicated, is quashed and set aside. This shall be subject to costs of Rs.10,000/- (Rupees Ten Thousand) (in each petition) to be paid to the Raman Science Centre and Planetarium, Subhash Road, Empress City, Nagpur, Maharashtra 440 018. The petitioner is permitted to pay the cost to the said Association by NEFT/RTGS or any other online mode of payment, permissible in law. The Bank details of the said Raman Science Centre, Nagpur are as under:-

“Name :- Raman Science Centre and Planetarium, Nagpur
Account No. 0306101022235
Name of Bank : CANARA BANK
Branch Name and Address: Sitabuldi Branch, Nagpur
IFSC Code : CNRB0000306,
MICR Code 440015002”

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

Belkhede