



W.P.No.1969 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

WEB COPY

DATED : 27.01.2025

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.1969 of 2025

and

W.M.P.Nos.2301 to 2304 of 2025

Karadi Cultural Alliance Trust
Rep by its Managing Trustee,
Shobha Viswanath
3A, Dev Regency, 11 First Main Road,
Gandhi Nagar, Adyar, Chennai-600 020.

... Petitioner

Vs.

Commissioner of Income Tax (Exemption),
Income Tax Department,
No.121, M.G.Road, Nungambakkam,
Chennai 600 034.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for the records of the Respondent contained in its order in Form No. 10AD, bearing DIN and Notice No.ITBA/EXM/F/EXM45/2024-25/1070772096(1), dated 29.11.2024, for PAN:AAATK9098G, and to quash the same as arbitrary, unjust and illegal and



W.P.No.1969 of 2025

to consequently, direct the Respondent to grant the Petitioner registration under clause (iii) to the First Proviso to subsection (5) of Section 80G of the Income Tax Act, 1961 for Assessment Years 2022-23 to AY 2026-27.

For Petitioner : Mr.Suhrith Parthasarathy

For Respondent : Mr.V.Mahalingam
Senior Standing Counsel
Assisted by Mrs.S.Premalatha
Standing Counsel

ORDER

The present Writ Petition is filed challenging the impugned order dated 29.11.2024, on the limited ground that the petitioner's request for time vide letter dated 21.11.2024 to produce material/data until 30.11.2024 was not even dealt with while passing the impugned order.

2. It is submitted by the learned counsel for the petitioner that the petitioner had filed an application on 28.05.2024, seeking registration under clause (iii) of the First Proviso to sub-section (5) of Section 80G of the Income Tax Act. During the course of processing the petitioner's application, the Commissioner of Income Tax (Exemption)/respondent had sought for details vide letter/notices dated 19.08.2024 and 25.09.2024, with regard to the genuineness of the activities of the petitioner trust/institution including copy of the trust deed, Audited balance sheet and income tax returns for the last three



W.P.No.1969 of 2025

years. The petitioner had responded to the above notices vide reply dated 21.11.2024 and 25.11.2024, the petitioner were required to furnish further certain documents. Pursuant thereto, the petitioner sought for time till November 2024 to furnish the detailed impact reports, MoU clauses mapped to activities, beneficiary counts, donor feedback and details, and photographic and video evidence showcasing activities. However, without dealing with the above request for time, the impugned order came to be passed by the respondent.

3. On this being pointed, the learned Senior Standing Counsel for the respondent would submit that the petitioner may submit their reply along with relevant documentary evidence, within a period of three weeks from the date of receipt of a copy of this order and the same would be considered and orders passed within the time stipulated by this Court.

4. In view thereof, the impugned order dated 29.11.2024 is set aside with the following directions:

(i) The petitioner shall submit their reply along with relevant documents/materials, if any, within a period of three weeks from the date of receipt of a copy of this order.

(ii) Upon receipt of such reply/other materials filed by the petitioner, the



W.P.No.1969 of 2025

respondent shall consider the same and pass appropriate orders, within a period of two months thereafter, on merits and in accordance with law, after affording the petitioner a reasonable opportunity of hearing.

(iii) It is left open to the petitioner to raise all the contentions before the respondent.

5. With the above directions, this Writ Petition is disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

27.01.2025

Speaking (or) Non Speaking Order
Index : Yes/ No
Neutral Citation: Yes/No
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To
Commissioner of Income Tax (Exemption),
Income Tax Department,
No.121, M.G.Road, Nungambakkam,
Chennai 600 034.



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W.P.No.1969 of 2025

MOHAMMED SHAFFIQ, J.

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W.P. No.1969 of 2025

27.01.2025