



WEB COPY

WP No. 6814 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-11-2025

CORAM

THE HON'BLE MR JUSTICE C. SARAIVANAN

WP No. 6814 of 2025

Sivestar Educational Trust,
No. 235/2, Sendangadu South,
Sendangadu Post,
Pattukkottai Taluk,
Thanjavur District,
Tamil Nadu 613 901.
Rep. By its Managing Trustee,
Mr.L.Govindaraju.

..Petitioner(s)

Vs

Commissioner of Income Tax (Exemption)
Income Tax Department,
Aaykar Bhawan Annexe Building,
No. 121, Mahatma Gandhi road,
Numgambakkam,
Chennai 600 034.

..Respondent(s)

PRAYER – This Writ Petition is filed under Article 226 of the Constitution of India, seeking Writ of Certiorarified Mandamus, calling for the records of the Respondent contained in its order passed under Section 119(2)(b) of the Income Tax Act 1961, DIN Order No. ITBA/COM/F/17/2024-25/1070699638(1), dated



28.11.2024 and all proceedings in furtherance thereto order and quash the same as arbitrary, unjust, and illegal and consequently direct the Respondent to condone the delay in filing Form 10B for the Assessment Year 2018-19 for PAN AAJTS3220K.

For Petitioner(s): Mr.Suhrith Parthasarathi

For Respondent(s): Mr. V.J.Arulraj,
Senior Standing Counsel

ORDER

Learned counsel for the Petitioner has filed a memo dated 24.11.2025, reporting compliance to the order dated 28.10.2025. The memo reads as below:-

*“1.By way of an order dated 28.10.2025, this Hon’ble Court was pleased to allow the above Writ Petition challenging the Order passed by the Respondent under Section 119(2)(b) of the Income Tax Act, 1961, subject to a sum of Rs.25,000/- being donated by the Petitioner to the Blue Cross of India, Guindy, Chennai. A copy of the Order dated 28.10.2025 is enclosed herewith as **Annexure A**.*

2.In compliance with the said order, a sum of Rs.25,000/- was donated by the petitioner to the Blue Cross of



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*India by way of a Demand Draft bearing No.501877, in favour of Blue Cross of India, dated 15.11.2025. A copy of the Demand Draft along with a copy of the receipt issued by Blue Cross of India is enclosed herewith as **Annexure B (Colly)**.*

3.It is humbly prayed that this Hon'ble Court may be pleased to record the same and thus render justice.”

2. Such memo is taken on record and as such, no further order is required.

27-11-2025

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

GSA

To

The Commissioner of Income Tax (Exemption)

Income Tax Department,



Aaykar Bhawan Annexe Building,
No. 121, Mahatma Gandhi road,
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C.SARAVANAN, J.

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