IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.04.2025

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.11670 of 2022
and
W.M.P.Nos.11136, 11139 and 11140 of 2022

The Tamil Nadu Dr.M.G.R.Medical University,
(Rep. by its Registrar, Dr.M.B.Aswath Narayanan)
69, Anna Salai, Guindy, Chennai 600 032.
PAN:AACAT 0098E .. Petitioner(s)

Vs.

1. The Income Tax Officer,
National Faceless Assessment Centre, Delhi,
E-Ramp, Jawaharlal Nehru Stadium,
Delhi 110 003.

2. The Assistant Commissioner of Income Tax
Exemptions,
Mahatma Gandhi Road, Income Tax Department,
121, Nungambakkam High Road,
Chennai 600 034.

3. The Commissioner of Income Tax (Exemptions)
Income Tax Department,
121, Nungambakkam High Road,
Chennai 600 034. .. Respondent(s)

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, to call for the records of the Writ Petitioner/ Assessee on the file of the First Respondent to quash the impugned order dated 19.03.2022 passed u/s 147 read with Section 144B of the Income Tax Act, 1961 for the Assessment Year 2019-20 in DIN and Order No.ITBA/AST/S/147/2021-22/1041052343(1) and consequently direct the First Respondent to complete the fresh assessment for the assessment year 2019-20 after getting the order from the Third Respondent in the pending proceedings u/s10(23C)(vi) of the said Act as well directing to grant reasonable/sufficient opportunity of hearing including furnishing of reasons for re-opening.

For Petitioner(s) : Mr.A.S.Sriraman

For Respondents(s) : Mr.V.Mahalingam
Senior Standing Counsel

ORDER

The present writ petition is filed challenging the order dated 19.03.2022 for the assessment year 2019-20 whereby the petitioner's claim for exemption in terms of Section 10 (23C) (vi) of the Income Tax Act, was rejected on the premise that their application for registration under Section 10 (23C) (vi) was pending at the time when the impugned order of assessment was made.

2. It is submitted by the learned counsel for the petitioner that subsequent to the impugned order, petitioner has now been granted a registration under Section 10 (23C) (vi) vide proceedings dated 27.04.2022. Importantly, the above registration would relate back to the assessment year 2017-18 onwards as could be seen from the following portions of the order dated 27.04.2022:

> *"15. In the assessee's case, the application has been filed on 01.09.2017 and the assessee becomes eligible for exemption u/s.10(23C)(vi) of the Act from the A.Y. 2017-18 onwards."*

3. On this being pointed out, learned counsel for respondent would submit that they would re do the assessment taking into account the subsequent development.

4. In view thereof, the impugned order is set aside. The petitioner is at liberty to file the order dated 27.04.2022 and file additional

submission, if any, within a period of 4 weeks from the date of receipt of a copy of this order. The respondents shall ensure that the petitioner has access to the portal to enable them to upload the above order and objections if any. The respondents shall redo the assessment taking into account the above order and in accordance with law after affording the petitioner a reasonable opportunity of hearing.

5. Accordingly, the writ petition stands disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

08.04.2025

Speaking (or) Non Speaking Order
Index:Yes/No
Neutral Citation: Yes/No
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To:

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MOHAMMED SHAFFIQ, J.

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