



2025:DHC:3103-DB



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* IN THE HIGH COURT OF DELHI AT NEW DELHI

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Date of Decision : 30.04.2025

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W.P.(C) 5635/2025

ANUPAM GIAN VIKAS PARI SHAD

.....Petitioner

Through: Mr Ajay Pal Kullar with Mr Pranndy
Dey, Advocates.

Versus

COMMISSIONER OF INCOME TAX EXEMPTION
DELHI & ANR.

.....Respondents

Through: Mr Gaurav Gupta, SSC with Mr
Shivendra Singh and Mr Yojit Pareek,
JSCs.**CORAM:****HON'BLE MR. JUSTICE VIBHU BAKHRU****HON'BLE MR. JUSTICE TEJAS KARIA****VIBHU BAKHRU, J. (ORAL)****CM No.25679/2025 (for exemption)**

1. Exemption is allowed, subject to all just exceptions.
2. The application is disposed of.

W.P.(C) 5635/2025 & CM No.25678/2025

3. Issue notice. The learned counsel for the respondents accepts notice.
4. The petitioner has filed the present petition, *inter alia*, praying as under:

“A) issue a Writ of certiorari/ mandamus or any other



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appropriate Writ/ order/direction quashing of the Impugned Order dated 29/01/2025 bearing no: ITBA/COM/F/17/2024-25/1072676460 (1) passed by the Respondent No. 1, whereby the application dated 19.12.2024 of the Petitioner seeking condonation of delay in filing the FORM 10BB for the Assessment Year 2020-21 was rejected/dismissed;

B) issue a Writ of certiorari/ mandamus or any other appropriate Writ/ order/ direction against the Respondents to adjudicate and pass appropriate orders on the application dated 13.03.2024 filed by the Petitioner u/s 119 (2)(b) of the Income Tax Act, 1961 seeking condonation of delay in filing the FORM 10BB for the Assessment Year 2020-21;

C) issue a Writ of certiorari/ mandamus or any other appropriate Writ/ order/ direction against the Respondents to not initiate any proceedings under the Income Tax-Act, 1961 qua the Petitioner pending adjudication of the application for condonation of delay in filing the FORM 10BB u/s 119(2)(b) of the Income Tax Act, 1961 for the Assessment Year 2020-21.”

5. The petitioner is, essentially, aggrieved by rejection of its application under Section 119(2)(b) of the Income Tax Act, 1961 [**the Act**] seeking condonation of delay in filing Form 10BB in respect of Assessment Year [**AY**] 2020-21.

6. The petitioner is a trust formed for charitable purposes. It is registered under Section 12A of the Act and is entitled to claim exemption under Section 10(23C) of the Act. The petitioner states that it has been running an educational institution, New Happy Public School, at Narela since 01.04.1989 and the school fee structure is the lowest compared to other schools in the vicinity.

7. The petitioner has been regularly filing its return of income and has



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been consistently granted exemption under Section 10(23C) of the Act. The petitioner had also filed its return of income for AY 2020-21 on 15.02.2021 along with a report in the Form 10BB of the Act. Whilst the income tax return was within time, there was a delay of 31(thirty-one) days in filing the Form 10BB, which was required to be filed at least one month prior to the return.

8. The petitioner submits that there were mitigating circumstances resulting from the outbreak of Covid-19, and therefore, there was a delay of 31(thirty-one) days in filing the said form. It is also submitted that the same did not prejudice the assessment in any manner as it was filed along with the return.

9. The petitioner's application dated 19.12.2024 for seeking condonation of delay in terms of the circular dated 18.11.2024 issued by the Central Board of Direct Taxes [CBDT] was rejected by the impugned order dated 29.01.2025 on the ground that the application for condonation of delay had been filed beyond the period of three years from the end of the assessment year. The petitioner claims that it had also filed an earlier application for condonation of delay within the period of three years, being an application dated 13.03.2024. But no decision has been taken in respect of the said application. The petitioner filed another application on 19.12.2024, which has been dismissed by the impugned order.

10. The petitioner states that if its earlier application, which is for the same relief, is considered then the objection that the petitioner had not applied within a period of three years would not hold good.



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11. The learned counsel appearing for the Revenue fairly submits that he would have no objection in regard to the petitioner's prayer for a direction to the concerned authorities to decide the petitioner's application dated 13.03.2024 filed under Section 119(2)(b) of the Act. He points out that if the petitioner secures a favourable order, the other reliefs as sought for in the present petition would not survive.

12. In view of the above, we direct the respondents to decide the petitioner's application for condonation of delay in filing the Form 10BB for the AY 2020-21 that was filed on 13.03.2024, as expeditiously as possible and in any event within a period of eight weeks from date.

13. We, however, clarify that all rights and contentions of the parties are reserved.

14. The petition is disposed of in the aforesaid terms. Pending application is also disposed of.

VIBHU BAKHRU, J

TEJAS KARIA, J

APRIL 30, 2025/tr

Click here to check corrigendum, if any