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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ W.P.(C) 12289/2025 CM APPL. 50082/2025

COMMONWEALTH HUMAN RIGHTS INITIATIVE .....Petitioner

Through: Mr. Arvind P. Datar, Sr. Adv. with Mr. Kabir Dixit, and Ms Vasudha Banka, Advocates.

versus

COMMISSIONER OF INCOME TAX .....Respondents

Through: Mr. Shlok Chandra, SSC, Ms Naincy Jain and Ms Madhavi Shukia, Jr.SCs, Mr. Parikshit Singh Bhati and Mr. Anshuman Jindal for Respondent/Revenue.

CORAM:
HON'BLE MR. JUSTICE V. KAMESWAR RAO
HON'BLE MR. JUSTICE VINOD KUMAR

<u>O R D E R</u>

% **19.08.2025**

1. This petition has been filed with the following prayers:

> *"a. Issue a writ, order or direction in the nature of certiorari quashing the Impugned Notice dated 29.07.2025 issued under Section 12AB(4)(a) of the Income Tax Act, 1961; and*
> *b. Pass such other and further orders as this Hon 'ble Court may deem just and proper in the facts and circumstances of the case and in the interest of justice."*

2. The submission of Mr. Arvind P. Datar, learned Senior Counsel for the petitioner is that the ground on which notice dated 29.07.2025 has been issued under Section 12AB(4)(a) of the Income Tax Act 1961 is that FCRA certificate issued to the petitioner has been cancelled by the Ministry of Home Affairs. According to him, the challenge to the cancellation of FCRA certificate is pending consideration before the learned Single Judge of this

court in W.P.(C) 8666/2022 and as such the impugned notice could not have been issued without a decision on the cancellation of the FCRA certificate.

3. According to Mr. Datar, no doubt the ground to cancel the registration under the Income Tax Act, 1961 presupposes violation of any other law but as the challenge is pending, the same is premature.

4. Mr. Shlok Chandra does not dispute the fact that the impugned notice has been issued because of the cancellation of FCRA certificate issued in favour of the petitioner and the cancellation is pending adjudication in W.P.(C) 8666/2022.

5. If that be so, we are of the view that the notice dated 29.07.2025 issued under the provisions of Section 12AB(4)(a) of the Income Tax Act 1961 cannot be sustained as being premature because it is pending adjudication in the above writ petition.

6. Accordingly, we set aside the notice dated 29.07.2025 but by granting liberty to the respondents to proceed in accordance with law after the culmination of the proceedings wherein challenge is made to the cancellation of the FCRA certificate.

7. The petition is disposed of as allowed. The pending application stands disposed of having become infructuous.

V. KAMESWAR RAO, J

VINOD KUMAR, J

AUGUST 19, 2025

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