

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION**

WRIT PETITION NO.1543 OF 2026

The Anglo Scottish Education Society .. Petitioner
Vs.
The Commissioner of Income Tax (Exemptions),
Mumbai and Anr. .. Respondents

Mr. Raghav Gupta with Ms. Rashi Savla, Advocates, i/by Wadia Ghandy & Co., for the Petitioner.

Mr. Pritish Chatterjee, Advocate for the Respondents.

**CORAM : RAVINDRA V. GHUGE, ACJ. &
GAUTAM A. ANKHAD, J.**

DATE : 16TH JUNE, 2026.

P.C. :

1. We have heard the learned Advocates for the respective sides for quite some time. We have perused the impugned orders dated 27th February, 2026. In light thereof, we have perused the notices dated 4th November, 2025 issued to the Petitioner calling upon it to submit certain documents set out in the notices. In response thereto, the Petitioner has admittedly tendered a communication dated 11th November, 2025 and enlisted the documents which were supposed to be filed by the Petitioner in response to the notices dated 4th November, 2025. This communication along with the documents is received and

acknowledged by Respondent No.1, Department, which is evident from the stamp dated 12th November, 2025. The impugned order proceeds on the premise that the documents were not tendered by the Petitioner.

2. The learned Advocate representing the Department is under instructions to convey that the impugned orders would stand recalled and the documents which are tendered by the Petitioner along with earlier reply and the reply dated 11th November, 2025, would be considered strictly in accordance with the law applicable and on their merits and a reasoned order would be passed, afresh. Needless to state, that both the orders dated 27th February, 2026 would lose their efficacy.

3. It goes without saying that the Petitioner's application was for renewal of registration which was to last till 31st March, 2026. Any order passed by the Authorities relates back to the said application for renewal. If on the basis of the documents which are received by the Department on 12th November, 2025, the Department accepts the application for renewal and grants the renewal, the same shall relate back to 1st April, 2026 since the renewal sought was with effect from 1st April, 2026. In the event, the Department does not approve the application for renewal, the Petitioner would be at liberty to avail of the remedy as is provided under the statute. All contentions would then be kept open.

4. With the above directions, **this Petition is disposed off.**

[GAUTAM A. ANKHAD, J.]

[ACTING CHIEF JUSTICE]