



WEB COPY



W.P.No.47300 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.47300 of 2025

and

W.M.P.No.52813 of 2025

Sri Vaidyanatha Saibaba Charitable Trust
Represented by its Secretary,
3/8, Kalaiselvam Street, Ramapuram,
Kanchipuram 600 089.

... Petitioner

Vs.

Commissioner of Income Tax (Exemption),
Aayakar Bhawan – Annexe Building,
No.121, Mahatma Gandhi Road,
Nungambakkam, Chennai – 600 034.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the impugned order, bearing DIN & Notice No.ITBA/EXM/F/EXM45/2024-25/1066420401(1) dated 04.07.2024 for PAN No.AAZTS1082K, passed by the Respondent rejecting the petitioner's application for registration under Section 80G of the Income Tax Act, 1961, to quash the same and consequently direct the Respondent to receive, consider and dispose of afresh the Petitioner's application dated 31.01.2024 under first proviso to section 80G(5), after affording an effective and reasonable opportunity of hearing to the petitioner.



W.P.No.47300 of 2025

WEB COPY

For Petitioner : Mr.M.Velmurugan

For Respondent : Mr.V.J.Arulraj,
Senior Standing Counsel and
M/s.AnuGanesan,
Junior Standing Counsel

ORDER

In this writ petition, the petitioner has challenged the impugned order dated 04.07.2024, whereby the petitioner's request for registration under Section 80G of the Income Tax Act has been rejected.

2. The learned counsel for the petitioner submits that the petitioner may be granted a fresh opportunity to apply for fresh registration.

3. The learned counsel for the respondent submits that, if such an application is filed, the same will be considered and disposed of on its own merits in accordance with law.



W.P.No.47300 of 2025

WEB COPY

4. Recording the above submissions made by the learned counsel for the petitioner and the learned counsel for the respondent, this Writ Petition is closed with the above liberty. No costs. Consequently, the connected Writ Miscellaneous Petition is closed.

06.01.2026

nvi

Neutral Citations: Yes/No

To:

Commissioner of Income Tax (Exemption),
Aayakar Bhawan – Annexe Building,
No.121, Mahatma Gandhi Road,
Nungambakkam, Chennai – 600 034.



WEB COPY



W.P.No.47300 of 2025

C.SARAVANAN, J.

nvi

W.P.No.47300 of 2025 and
W.M.P.No.52813 of 2025

06.01.2026