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

\+ W.P.(C) 5259/2010

NATIONAL ACREDITATION BOARD FOR TESTING AND CALLIBRATION LABORATORIES .....Petitioner

Through:

versus

DIRECTOR GENERAL OF INCOME TAX AND ANR .....Respondents

Through: Mr. Shlok Chandra, SSC with Ms. Naincy Jain, JSC, Ms. Madhavi Shukla, JSC & Mr. Udit Dad, Adv.

CORAM:
HON'BLE MR. JUSTICE DINESH MEHTA
HON'BLE MR. JUSTICE VINOD KUMAR

O R D E R

% **09.03.2026**

1. In view of the notification no.64/G-4/Genl.-I/DHC dated 27.02.2026, the matters listed on 07.03.2026 were directed to be listed today i.e., 09.03.2026.

2. The petition has been preferred for the following prayers:

> *"(i) Quashing Impugned order dated 19.03.2010 rejecting exemption under sec. 10(23C)(iv) of Income Tax Act 1961 (Annexure P1)*
>
> *(ii) Directing Respondent No. 1 to pass order granting exemption to Petitioners as the Petitioner has fulfilled all the necessary conditions for being eligible for exemption u/s 10(23C)(iv) of the Income tax Act, 1961, [approval maybe granted].*

> *8. Interim order if any prayed for*
>
> *In the facts and circumstances of the case, the operation of the impugned order may kindly be stayed till final disposal of this petition or any other suitable order in favour of the Petitioner doing justice may kindly be granted as irreparable injury will be caused to the Petitioner in case the assessment proceedings are not stayed, as this will result in raising of high pitched illegal tax demands and enforcement of payment. This will cause huge cash flow problems and hardship to the Petitioner in discharge of application towards objects of the Petitioner as its funds will be locked-up with the Respondent Income Tax Department."*

3. The matter is pending since 2010 and no interim order has been passed.

4. Mr. Shlok Chandra, learned Senior Standing Counsel for the respondents submitted that since the exemption certificate was to be given for the AY 2009-10; no exemption certificate can now be issued. He further submitted that since no interim protection to the assessee was provided, the petition has been rendered infructuous and prayed that the same be dismissed accordingly.

5. For the above stated reasons, the petition is dismissed as having become infructuous.

DINESH MEHTA, J.

VINOD KUMAR, J.

MARCH 9, 2026/*sr*