Commissioner of Income Tax (Exemptions) v. Tibetian Children Village

OMP(M) No.20/2019

Supplied court judgment; no neutral citation stated | 2019-11-19

Filing delay condoned after acceptance of the certified-copy explanation; appeal ordered to be registered and posted for admission hearing after four weeks.

Division Bench | L. Narayana Swamy, Chief Justice | Jyotsna Rewal Dua

Caption reconciled from matched court metadata

Party names are supplied by the preserved metadata record; they are not printed on this supplied court sheet. Docket, date, CNR and disposal description match. The signed sheet controls the judicial directions and bench.

01 FACTS OF THE CASE

In OMP(M)20/2019, the applicant sought condonation supported by an affidavit. The order recites an appeal filed in the Punjab and Haryana High Court on 16 December 2016 and dismissed for lack of jurisdiction. It then refers to this Court's order of 5 November 2018 in application No.30/2017, permitting filing within four weeks. The later appeal was filed beyond that period.

Source: PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

Applicant counsel attributed the further delay to obtaining the certified copy of the 5 November 2018 order. The Court accepted the reasons in the application as cogent and reliable and condoned the delay in the interest of justice and equity.

Source: PDF pp.1–2

03 JUDICIAL DECISION

OMP(M)20/2019 was allowed and disposed of. The ITA number for 2019 remained blank; registration and posting for admission hearing after four weeks were directed.

Source: PDF p.2

04 OUTCOME / IN WHOSE FAVOUR

The applicant obtains relief against the filing delay and an opportunity to bring the appeal to admission hearing. The source does not state the delay in days, admit a formulated tax question or decide the underlying tax merits.

Source: PDF pp.1–2

©AKHB & Associates | AKHB commentary/design only; no claim over reproduced statutes or judgments.

05 EXPERT COMMENTS

The wrong-forum history and the later missed period are separate events — The recited history distinguishes the initial Punjab and Haryana High Court appeal from the later filing after this Court's four-week permission in application No.30/2017. Relief in current OMP(M)20/2019 addresses the subsequent delay. It does not overturn the earlier jurisdictional dismissal or establish timely compliance with the four-week direction. (Source: PDF p.1).

The certified-copy explanation was accepted on this record — Counsel attributes the delay to obtaining the certified copy of the 5 November 2018 order; the Court accepts the reasons as cogent and reliable. No copy-application or delivery dates, or quantified delay, are supplied. The order therefore supports neither an invented day count nor an automatic extension rule for every certified-copy delay. (Source: PDF pp.1–2).

Registration and a future admission hearing are not a merits decision — The direction is to register the appeal and post it for admission hearing after four weeks. It neither frames nor answers a tax question. No exemption entitlement, assessment year or amount is adjudicated. This historical listing instruction does not establish the outcome of a later hearing. (Source: PDF p.2).

Distinct dockets and caption provenance remain traceable — The signed order identifies current OMP(M)20/2019 and earlier application No.30/2017. Other Village orders have different dockets; matching language alone is not duplicate proof. Captured CNR metadata supplies this record's party styling. The signed bench is L. Narayana Swamy, Chief Justice, and Jyotsna Rewal Dua. All 2 physical pages are retained. (Source: PDF pp.1–2).

Source: PDF pp.1–2; Matched court metadata for caption

SOURCE & VERIFICATION

Supplied original Himachal Pradesh High Court PDF

Complete supplied 2-page original read and visually inspected; original bytes checked by SHA-256. The sheet lacks party names: the caption is reconciled from supplied court metadata matching CNR, docket, date and disposal text. The signed original controls the bench and operative directions. Subsequent treatment has not been verified.

Full original read; every original page visually inspected.

STATUTORY SCOPE

Provisions and historical figures are recorded only as addressed in this judgment. No current statutory position or subsequent-treatment clearance is represented.

LATER TREATMENT

Source checked 2026-10-24. Later proceedings and present precedential treatment have not been independently verified.

AI DISCLOSURE

This AKHB research note was prepared with AI assistance from an identified primary report. Independent human review is not represented.

PROFESSIONAL DISCLAIMER

General legal and tax research only; not legal or tax advice. Verify the complete judgment, applicable statutory version and subsequent treatment before reliance. The AKHB Expert Comments is editorial analysis, not the Court's holding. No current-law clearance is claimed.

©AKHB & Associates | AKHB commentary/design only; no claim over reproduced statutes or judgments.