

Dibrugarh Lions Brahmaputra Foundation v. The Union of India and 6 Ors.

WP(C)/4222/2026

2026:GAU-AS:12507 | WP(C)/4222/2026 (Gau HC, decided 28.08.2026) | 2026-08-28

Where CPC's section 143(1) intimation raised a Rs. 57,27,614 demand for AY 2017-18 against a registered charitable eye-hospital trust for non-attachment of Form 10B and the trust's e-filed section 154 rectification application was not visible on ITBA due to a technical glitch, authorities directed to accept hard-copy Form 10B and decide rectification under section 154(4) while keeping demand in abeyance.

Income-tax Act, 1961: sections 11, 12A, 12AA, 80G, 143(1), 154(2)(b) and 154(4) | Income-tax Rules, 1962: Form 10B

Gauhati High Court | Single Judge Bench | Manish Choudhury, J.

Assessment years: 2017-18

Companion order in WP(C)/4225/2026 (20260827_GAHC010160652026.pdf) decided on the same date

The order is dated 28.08.2026 on page 2 (with filename prefix 20260827), and keeps all merits contentions open for the section 154(4) adjudication.

01 FACTS OF THE CASE

Dibrugarh Lions Brahmaputra Foundation, a charitable trust registered under sections 12A/12AA and 80G running Lion K.K. Saharia Eye Hospital in Dibrugarh, was served with an intimation dated 25.03.2019 under section 143(1) for AY 2017-18 disallowing its section 11 exemption and raising a demand of Rs. 57,27,614 solely because the audit report in Form 10B was not found attached with its e-filed return. Pursuant to a departmental communication dated 22.11.2024 advising the trust either to pay the demand or file a rectification application, the trust filed an online rectification application on 23.08.2025 (Acknowledgement No. 829929080230825), which remained undecided because an e-filing/ITBA technical glitch prevented it from reflecting on the ITBA system.

Source: [Pages 1-4 of 6 \(Paragraphs 1-5\) \(20260827_GAHC010160642026.pdf\)](#)

02 DISCUSSION BY THE HON'BLE COURT

Senior Standing Counsel for the Department confirmed on instructions that although the receipt of the rectification application on 23.08.2025 was admitted, technical problems prevented it from reflecting on the ITBA portal, and suggested that the trust submit a physical copy of Form 10B and the rectification application before Respondents No. 4 and 5 (PCIT Shillong and ITO Ward-2 (Exemption), Shillong) to facilitate disposal under section 154(4).

Source: [Pages 4-5 of 6 \(Paragraphs 5-9\) \(20260827_GAHC010160642026.pdf\)](#)

03 JUDICIAL DECISION

The Gauhati High Court disposed of WP(C)/4222/2026 by directing the petitioner to file hard copies of Form 10B for AY 2017-18 and the rectification application dated 23.08.2025 before Respondents No. 4 and 5 within 15 days, directing the authorities to dispose of the rectification application by a written order under section 154(4), and ordering that the Rs. 57,27,614 demand from 25.03.2019 onwards shall abide by the rectification order.

Source: [Pages 5-6 of 6 \(Paragraphs 10-11\) \(20260827_GAHC010160642026.pdf\)](#)

04 OUTCOME / IN WHOSE FAVOUR

In favour of the assessee (Dibrugarh Lions Brahmaputra Foundation); manual/hard-copy consideration of Form 10B and section 154 rectification directed, with Rs. 57,27,614 demand made subject to the rectification order.

Source: [Pages 5-6 of 6 \(Paragraph 10\) \(20260827_GAHC010160642026.pdf\)](#)

05 AKHB REVIEW POINT

AKHB analysis: When an e-filed section 154 rectification application (bearing a valid e-Filing acknowledgement number) fails to migrate to the jurisdictional officer's ITBA worklist due to portal integration glitches, the High Court will direct the JAO (Exemption) to act on physical copies of Form 10B and the rectification application under section 154(4).

Source: [Full judgment PDF \(6 pp.\)](#)

SOURCE & VERIFICATION

[Original judgment PDF \(20260827_GAHC010160642026.pdf\)](#)

Reviewed from the complete 6-page official High Court judgment PDF (20260827_GAHC010160642026.pdf, SHA-256: 782099426809b90a14c4e4d16b74515d33df17ec6654d2678b221eaeff64d9a6).

Supplied source-reviewed note retained; original bytes and identity validation checked in this release. Substantive re-review is not claimed for this record.

Open cited source rendition

Primary source verified page-by-page (6 physical pages, 91,205 bytes, SHA-256: 782099426809b90a14c4e4d16b74515d33df17ec6654d2678b221eaeff64d9a6). Cloud Google Drive File ID: 1xZMrLSzyX2akXLc1TWLc6lWpCU7bgr3g (<https://drive.google.com/file/d/1xZMrLSzyX2akXLc1TWLc6lWpCU7bgr3g/view>).

STATUTORY SCOPE

Refers to the Income-tax Act, 1961 and allied statutory rules/circulars as applicable to the relevant assessment years.

LATER TREATMENT

Source checked 2026-10-18. No subsequent Supreme Court reversal or stay is recorded in the source judgment text.

AI DISCLOSURE

AI-assisted research checked against the identified source. Extraction, interpretation or omission errors remain possible. Source review does not mean independent approval by a practising professional. Verify every material statement against the complete original judgment.

PROFESSIONAL DISCLAIMER

General research information only; not legal or tax advice, a certified judgment or a substitute for the full order. Applicability depends on facts, assessment year, statutory version and jurisdiction. Subsequent treatment is unverified unless identified sources are expressly stated. Downloading does not create a professional engagement. Obtain case-specific advice before reliance.