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

Rectification request affected by portal visibility problem directed to be filed in hard copy and decided on merits.

Income-tax Act,1961: sections 11, 12A, 12AA, 80G, 143(1), 154

Gauhati High Court | Single Judge Bench | Justice Manish Choudhury

Assessment years: 2017-18

01 FACTS OF THE CASE

Dibrugarh Lions Brahmaputra Foundation, operating an eye hospital, challenged demands following the 25 March 2019 section 143(1) intimation for AY 2017-18, which denied section 11 treatment because Form 10B had not been electronically filed. The recorded demand was Rs.57,27,614. The foundation relied on technical difficulties and a rectification acknowledgement dated 23 August 2025.

Source: PDF pp.3–4, paras 2–5

02 DISCUSSION BY THE HON'BLE COURT

The Department accepted the acknowledgement but stated that the request was not visible in ITBA and corrective steps were being taken. The Court considered section 154 and provided a route to ensure that the request and audit material reached the competent authority. It expressly avoided deciding the merits.

Source: PDF pp.4–6, paras 5–11

03 JUDICIAL DECISION

The petitioner was to submit the audit report and rectification application in hard copy to the identified respondents within 15 days and obtain acknowledgement. The competent authority was to decide on its own merits by a written communicated order. The demands would abide by that decision.

Source: PDF pp.5–6, para 10

04 OUTCOME / IN WHOSE FAVOUR

Procedural consideration directed; no express stay, demand quashing or grant of exemption was ordered.

Source: PDF p.6, paras 10–11

05 EXPERT COMMENTS

AKHB Expert Comments — editorial analysis, distinct from the Court's findings.

Acknowledgement and system visibility were different facts: The acknowledged submission existed even though the Department said it was not visible in ITBA. The Court's hard-copy direction addressed that practical gap. Retaining the electronic acknowledgement, delivery proof and audit report would connect the original attempt with the directed consideration. (PDF pp.4–6, paras 5–10)

The fifteen-day direction governed the petitioner's delivery: The order specifies when the petitioner must submit hard copies. It does not impose a matching 15-day deadline on the authority's decision. Nor does it hold the audit report sufficient for exemption; the competent authority must decide the rectification request on its own merits. (PDF pp.5–6, para 10)

Demands abiding by the decision is not an express stay: The language makes the demands subject to the rectification outcome. It does not expressly quash them or state a blanket interim recovery prohibition. The taxpayer's procedural relief should therefore be described accurately without converting the order into a final section 11 entitlement or an unstated stay. (PDF p.6, paras 10–11)

Source: PDF pp.4–6, paras5–10

SOURCE & VERIFICATION

Original judgment PDF (20260827_GAHC010160642026.pdf)

All 6 original pages read and visually reviewed; source hash verified.

Source and all five panels checked on 21 October 2026.

Open cited source rendition

STATUTORY SCOPE

Only provisions expressly stated in this order are indexed. Subsequent treatment and current law have not been independently verified.

LATER TREATMENT

Source checked 2026-10-21. Subsequent proceedings and current judicial treatment have not been independently verified.

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.

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