

Radha Govind Public Welfare Society Jara Tola Near Ramgarh College, Ramgarh Cantt. Hazaribagh (Jharkhand)

Civil Writ Jurisdiction Case No.5576 of 2019

FORUM

Patna High Court

ORDER DATE

29 Mar 2019

NOTE TYPE

Source extract

01 CONCLUDING COURT PASSAGE - SOURCE EXTRACT

What we are concerned presently is whether in the circumstances discussed, there is any requirement of a pre-deposit where undisputedly the registration of the petitioner under Section 12AA of 'the Act' has not been interfered with by a competent authority. For ascertaining as to whether the petitioner enjoys registration under Section 12AA of the Act, we had allowed time to learned counsel for the Income Tax Department to clarify as to the source of power for the Deputy Commissioner, Income Tax to revoke the registration under Section 12AA of 'the Act'. A supplementary counter affidavit is filed and which is silent on any such order of revocation. In such view of the matter and without expressing any opinion on the merits of the case, we are certainly satisfied to interfere with the order passed by the Commissioner, Income Tax(Exemptions) in so far as it requires the petitioner to make a pre-deposit of 20% of the tax assessed amount before the appeal(s) can be heard and which order is hereby set aside. We also hereby issue direction to the Commissioner (Appeals) to consider the appeal preferred by the petitioner for the respective years and dispose of the same in accordance with law within a maximum period of 6 weeks from today and until such disposal, the respondents are restrained from taking coercive measures for realization of the demand which are subject matter of appeals. As a consequence of decision above, the attachment orders if any issued, stands removed. The writ petition is allowed with the direction above. Bibhash (Arvind Srivastava, J)

SOURCE & VERIFICATION

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