

St. Paul's Educational Society

Civil Writ Jurisdiction Case No.9084 of 2020

FORUM

Patna High Court

ORDER DATE

26 Jul 2022

NOTE TYPE

Source extract

01 CONCLUDING COURT PASSAGE - SOURCE EXTRACT

Nagpur Hotel Owners' Association reported inn (2001) 247 ITR 201(SC). (ii) For issuance of writ of mandamus directing the Commissioner of Income Tax (Appeal)-1, Patna to dispose of the appeal filed on 07.02.2020 without being influenced by the order of Respondent No. 1 dated 24.12.2019 and as per law with regard to claim of benefit under Section 11(2) of the Act. (iii) For issuance of any other writ, order or direction which your Lordships may deem fit and proper in the facts and circumstances of the case." Impugned order dated 24th December, 2019 (Annexure-1, page 36) needs to be quashed and set aside, for we find the same to be perverse inasmuch as relevant material of having filed the Form-9A in a physical form, was never considered and dealt with by the authority passing the order in rejecting the petitioner's application seeking condonation of delay. Shri A.K.Rastogi, learned senior counsel for the petitioner, clarifies that application for condonation of delay was filed only as a matter of an abundant caution, for even though the Form stood filed in a physical form, but the electronic copy could not be uploaded within the stipulated period of time. It is only in this backdrop, the application was filed. Be that as it may, we leave this issue to be considered and dealt with by the Assessing Officer. As such, impugned order dated 24th December, 2019 passed by the Commissioner of Income Tax (Exemption) Patna is quashed and set aside with a direction to the Assessing Officer to consider and decide afresh. Present petition stands disposed of. Interlocutory application, if any, shall also stand disposed of. Sujit/Ashwini (S. Kumar, J)

SOURCE & VERIFICATION

Supplied court copy / compilation pp. 600-602

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