

Happy Science Bodhgaya India

Civil Writ Jurisdiction Case No.1202 of 2025

Patna High Court | Order: 19 Jun 2025

01 FACTS OF THE CASE

Happy Science Bodhgaya India challenged the CIT(A)/NFAC order dated 27 November 2024 dismissing its appeal on limitation. The grievance was that the delay-condonation application and relevant Supreme Court and High Court orders had been overlooked.

02 DISCUSSION BY THE HON'BLE COURT

The Department acknowledged the apparent error. The Court confined its criticism to the impugned order, required reconsideration with the earlier court orders and a personal hearing, and recognised the hardship and litigation expense caused.

03 JUDICIAL DECISION

The Court set aside the appellate order after the delay-condonation application and relevant court decisions had been overlooked. CIT(A) was directed to rehear the appeal and pass a reasoned order within three months. The Department was directed to pay ₹10,000 costs within four weeks.

04 OUTCOME - IN FAVOUR OF

Trust / petitioner - appellate dismissal set aside, rehearing and costs directed; underlying exemption merits not finally decided.

05 AKHB REVIEW POINT

File the condonation application, earlier court directions and supporting limitation chronology together. Remand does not decide the substantive exemption claim.

SOURCE & VERIFICATION

Source court copy, paragraphs 2-3 and 13-18.

[Read the complete original order \(PDF\)](#)

AI DISCLOSURE

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