(SHOW CAUSE NOTICE BEFORE ADMISSION)
IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI
(SPECIAL ORIGINAL JURISDICTION)
TUESDAY ,THE FIFTH DAY OF AUGUST
TWO THOUSAND AND TWENTY FIVE
:PRESENT:
THE HONOURABLE SRI JUSTICE BATTU DEVANAND
AND
THE HONOURABLE SRI JUSTICE A. HARI HARANADHA SARMA
WRIT PETITION NO: 20434 OF 2025

Between:

Sree Vijayawada Gujarati Samaj, Rep., by its Trustee Deepak Manharlal Desai, S/o. Late.Manharlal Desai Having office at 12-11-21, R.R.Appa Rao Street, Vijayawada.

Petitioner

AND

1. The Union of India, rep., by its Secretary, Ministry of Finance, North Block, New Delhi.
2. The Principal Commissioner of Income Tax (Exemptions), New Delhi, also having office at Sree Square, Moghalrajpuram, Vijayawada.
3. The Commisioner of Income Tax (Exemption), Aaykar Bhawan, Opposite LB Stadium, Basheer Bagh, Hyderabad, Telangana - 500004.
4. The Deputy Commissioner of Income Tax (Exemptions), Vijayawada, Andhra Pradesh.
5. The Additional Commissioner of Income Tax (Exemptions), Vijayawada, Andhra Pradesh.
6. The Assistant Commissioner of Income Tax (Exemption CIR), Vijayawada, Andhra Pradesh.
7. The Assessment Unit, Income Tax Department, National e-Assessment Center, New Delhi, Room No. 401, 2nd floor, E-Ramp, Jawaharlal Nehru Stadium, New Delhi - 110003.

Respondents

WHEREAS the Petitioner above named through his Advocate Sri B.ABHAY SIDDHANTH MOOTHA presented this Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue an appropriate Writ, Order or direction more particularly one in the nature of Writ of Mandamus declaring that Order, dated 16.04.2025 in ITBA/COM/F/17/2025-26/1075652506(1) for the assessment year 2024-2025 passed by the respondent No.3 rejecting the application for condonation of delay in filing the Form 10BB of twenty (24) days under Section 119(2)(b) of the Income Tax Act, 1961 arbitrary, illegal, contrary to the letter and spirit of Section 119(2)(b) of the Income Tax Act, 1961 and Circular No. 16/2024, dated 18.11.2024 and settled principles of law apart from being violative of the fundamental rights guaranteed to the petitioner under Article 14, 19 and 21 of the Constitution of India, and consequently set aside the same in the interest of justice and further direct the Respondents not to take any coercive measures against the Petitioner with respect to the AY 2024-25 .

AND WHEREAS the High Court upon perusing the petition and affidavit filed herein and upon hearing the arguments of Sri B.ABHAY SIDDHANTH MOOTHA Advocate for the Petitioner and of Sri PASALA PONNA RAO, Deputy Solicitor General of India for Respondent No.1, Sri Y N VIVEKANANDA, Standing Counsel for Respondent nos. 2 and 7 directed issue of notice to the Respondents herein to show cause as to why this WRIT PETITION should not be admitted.

You viz:

1. The Secretary, Ministry of Finance, North Block, New Delhi, Union of India.
2. The Principal Commissioner of Income Tax (Exemptions), New Delhi, also having office at Sree Square, Moghalrajpuram, Vijayawada.
3. The Commisioner of Income Tax (Exemption), Aaykar Bhawan, Opposite LB Stadium, Basheer Bagh, Hyderabad, Telangana - 500004.
4. The Deputy Commissioner of Income Tax (Exemptions), Vijayawada, Andhra Pradesh.

5. The Additional Commissioner of Income Tax (Exemptions), Vijayawada, Andhra Pradesh.
6. The Assistant Commissioner of Income Tax (Exemption CIR), Vijayawada, Andhra Pradesh.
7. The Assessment Unit, Income Tax Department, National e-Assessment Center, New Delhi, Room No. 401, 2nd floor, E-Ramp, Jawaharlal Nehru Stadium, New Delhi - 110003.

are be and hereby directed to show cause either appearing in person or through an Advocate, as to why in the circumstances set out in the petition and the affidavit filed therewith(copy enclosed) this WRIT PETITION should not be admitted on or before 28.08.2025 or to which date the case stands posted for hearing.

IA NO: 1 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to stay all further proceedings , including any recovery, pursuant to the Demand No. 2024202437347210734T on 28.01.2025 served on 04.02.2025 demanding an amount of Rs. 1,97,970/- for AY. 2024-2025, pending disposal of WP No. 20434 of 2025, on the file of the High Court.

The Court made the following: ORDER

"Notice before admission.

Sri Pasala Ponna Rao, learned Deputy Solicitor General of India takes notice for Respondent No.1 and Sri Y.N.Vivekananda, learned Standing Counsel takes notice for Respondent Nos.2 and 7 and sought time to get instructions.

Post on 28.08.2025.

In the meanwhile, respondents are directed not to take any coercive steps against the petitioner."

Sd/- K.TATA RAO
DEPUTY REGISTRAR

//TRUE COPY//

For SECTION OFFICER

To,

1. The Secretary, Ministry of Finance, North Block, New Delhi, Union of India.
2. The Principal Commissioner of Income Tax (Exemptions), New Delhi, also having office at Sree Square, Moghalrajpuram, Vijayawada.
3. The Commisioner of Income Tax (Exemption), Aaykar Bhawan, Opposite LB Stadium, Basheer Bagh, Hyderabad, Telangana - 500004.
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5. The Additional Commissioner of Income Tax (Exemptions), Vijayawada, Andhra Pradesh.
6. The Assistant Commissioner of Income Tax (Exemption CIR), Vijayawada, Andhra Pradesh.
7. The Assessment Unit, Income Tax Department, National e-Assessment Center, New Delhi, Room No. 401, 2nd floor, E-Ramp, Jawaharlal Nehru Stadium, New Delhi - 110003.(Nos. 1 to 7 by RPAD- along with a copy of petition and affidavit)
8. One CC to SRI. B.ABHAY SIDDHANTH MOOTHA Advocate [OPUC]
9. **One CC to Deputy Solicitor General of India , High Court of A.P.**
10. One CC to SRI.Y N VIVEKANANDA, Standing Counsel [OPUC]
11. Two spare copies.

psk

HIGH COURT

DEV,J&
AHHS,J

DATED:05/08/2025

POST ON 28.08.2025

NOTICE BEFORE ADMISSION

WP.No.20434 of 2025

DIRECTION

HIGH COURT OF ANDHRA PRADESH
SPECIAL CELL
-7 AUG 2025
DESPATCHED