IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI
(SPECIAL ORIGINAL JURISDICTION)

TUESDAY ,THE THIRD DAY OF FEBRUARY

TWO THOUSAND AND TWENTY SIX

:PRESENT:
THE HONOURABLE SRI JUSTICE R RAGHUNANDAN RAO
AND
THE HONOURABLE SRI JUSTICE T.C.D.SEKHAR

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 Commissioner 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

Petition under Article 226 of the Constitution of India is filed 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 spirt 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.

IA NO: 1 OF 2025

Petition under Section 151 CPC is filed 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 20434 of 2025, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and upon hearing the arguments of Sri B.ABHAY SIDDHANTH MOOTHA Advocate for the Petitioner, The Additional Solicitor General of India for the Respondent No.1; Sri Y.N. Vivekananda, Standing Counsel for the Respondent Nos.2 to 7, the Court made the following.

ORDER

Post on 10.02.2026, along with W.P.No.27631 of 2024 & batch.

It is understood that the matters would be heard on that date.

As the matter is being heard on 10.02.2026, no coercive steps shall be taken against the petitioners for recovery of taxes, till 10.02.2026.

SD/-U.SRI DEVI
DEPUTY REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Secretary, Union of India, 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 Commissioner 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. (1 to 7 by SPEED POST)

8. One CC to SRI. B.ABHAY SIDDHANTH MOOTHA Advocate [OPUC]

9. One CC to Sri Y.N. Vivekananda, Standing Counsel [OPUC]

10. One CC to The Additional Solicitor General of India, High Court of A.P. [OPUC]

11. **Two spare copies**

HIGH COURT

RRR,J
&
TCDS,J

DATED:03/02/2026

POST ON 10.02.2026, ALONG WITH W.P.NO.27631 OF 2024 & BATCH

ORDER

WP.No.20434 of 2025

HIGH COURT OF ANDHRA PRADESH
SPECIAL CELL
-7 FEB 2026
★ DESPATCHED ★

DIRECTION