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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ W.P.(C) 5618/2022

DARGAH HAZRAT SHEIKH SHAHBUDDIN AASHIQ ALLAH, R A NAZARIA PEER TRUST ..... Petitioner

Through: Mr.Sanjeev Kumar, Advocate.

versus

COMMISSIONER OF INCOME TAX (EXEMPTION) & ANR.

..... Respondents

Through: Ms.Vibhooti Malhotra, senior standing counsel for the Revenue with Mr.Shailendra Singh, Advocate.

CORAM:
HON'BLE MR. JUSTICE MANMOHAN
HON'BLE MR. JUSTICE DINESH KUMAR SHARMA

ORDER

% **07.04.2022**

C.M.No.16642/2022

Exemption allowed, subject to all just exceptions.

Accordingly, the application stand disposed of.

W.P.(C) No.5618/2022

Present writ petition has been filed challenging the impugned order dated 31st March, 2021 passed under Section 264 of the Income Tax Act, 1961 (hereinafter referred to as the 'Act') by the Commissioner of Income Tax (Exemption) [in short 'CIT (E)] and the assessment order dated 29th December, 2019 passed under Section 143(3) of the Act by the Assessing Officer.

Learned counsel for the petitioner states that the petitioner was not granted any opportunity to explain its case before the CIT (E) as the petitioner-Trust was not served with the sole notice dated 16th March, 2021 alleged to have been issued by the CIT (E) to the petitioner fixing the case for 19th March, 2021. He states that the said notice was allegedly sent on a non-existent email ID of the deceased chartered accountant, namely, late Sh.S.M.Varma and must have bounced back constituting no service at all. He emphasises that the petitioner had already provided fresh email ID in its Revision Petition and had also raised the issue that ITO had sent the notices on non-extant email ID of said deceased CA.

Learned counsel for the petitioner, in response to a pointed query, states that the notice dated 16th March, 2021 had not been uploaded by the respondents on their portal.

Issue notice. Ms.Vibhooti Malhotra, standing counsel accepts notice on behalf of the respondents/Revenue. She prays for some time to obtain instructions.

List on 25th April, 2022.

Till further orders, the respondents shall not take any coercive action against the petitioner.

MANMOHAN, J

DINESH KUMAR SHARMA, J

APRIL 7, 2022
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