IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No.15993 of 2026
and
W.M.P.No.17234, 17235 and 17236 of 2026

Sahasrabagu Adhyapagam and Vedic Endowment Trust
Represented by its Trustee
Mr.Ayanam Sundaram Krishnaa
66, Dr.Rangachari Road, Alwarpet,
Chennai – 600 018.

..Petitioner(s)

Vs

The Commissioner of Income Tax (Exemption),
Chennai,
Income Tax Department,
No.121, M.G.Road, Nungambakkam,
Chennai – 600 034.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the Respondent culminating in the order in Form No.10AD, bearing DIN and Notice No.ITBA/EXM/F/EXM45/2025-26/1087970505(1), dated 27.03.2026 and to quash the same as arbitrary, unjust and illegal and to consequently direct the Respondent to grant approval to the Petitioner under clause (ii) of the First Proviso to sub-section (5) of Section 80G of the Income Tax Act, 1961 for PAN:AABTS7264H.

For Petitioner(s): Mr.Suhrith Parthasarathy

For Respondent(s): Mr.V.J.Arul Raj
Senior Standing Counsel and
Mrs.Anu Ganesan
Junior Standing Counsel

ORDER

Mr.V.J.Arul Raj, learned Senior Standing Counsel and Mrs.Anu Ganesan, learned Junior Standing Counsel takes notice for the Respondent.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Senior Standing Counsel and the learned Junior Standing Counsel for the Respondent.

3. The Petitioner is before this Court against the impugned order dated 27.03.2026, whereby, Petitioner's application in Form10AB under Rule 11AA of the Income Tax Rules, 1962 seeking approval under clause (ii) 1st proviso to sub section (5) to Section 80G has been rejected by drawing reference to Explanation 3 to Section 80G of the Income Tax Act, 1961.

4. The impugned order has been passed in response to the above application without hearing to the Petitioner.

5. Thus, it is evident that there is a manifest violation of Principles of Natural Justice. Although the Petitioner may have an alternate remedy before the Appellate Authority viz., Tribunal.

6. Considering the fact that the impugned order has been passed without violation of Principles of Natural Justice.

7. In view of the above, this Writ Petition is disposed of by remitting the case back to the Respondent to pass a fresh order on merits as expeditiously as possible preferably within a period of three months from today. Since the impugned order has been passed on 27.03.2026 long after the application was filed on 30.09.2025, although within the period of limitation, status quo, in sofar as existing registration is concerned, shall continue subject to final orders to be passed by the Respondent. All the issues are left open to be decided by the Respondent.

8. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

9. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

28-04-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
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To

The Commissioner of Income Tax (Exemption),
Chennai,
Income Tax Department,
No.121, M.G.Road, Nungambakkam,
Chennai – 600 034.

C.SARAVANAN, J.

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