(2021) 12 DEL CK 0192

In the Delhi High Court

Case No : Civil Writ Petition No. 15037 Of 2021, Civil Miscellaneous No. 47465 Of 2021

M/S Delhi State Industrial And Infrastructure Development Corporation Ltd. — APPELLANT

Vs

Union Of India & Ors — RESPONDENT

Date of Decision : 24-12-2021

Acts Referred:

Income Tax Act, 1961 — Section 10(46), 10(46)(b)

Citation : (2021) 12 DEL CK 0192

Hon'ble Judges : Manmohan, J;Navin Chawla, J

Bench : Division Bench

Final Decision : Disposed Of

Judgement

Manmohan, J

1. Present writ petition has been filed seeking a direction to the Respondents to decide the representations dated 06th September, 2012, 06th February,

2013, 21st August, 2018, 09th May, 2019, 14th September, 2021 and 02nd December, 2021 filed by the Petitioner seeking grant of exemption under

Section 10(46) of the Income Tax Act, 1961 [in short the â??Actâ??].

2. Learned senior counsel for the Petitioner states that the Petitioner has been making applications since 2012 for Notification of its income under

Section 10(46) of the Act, however no decision in this regard has been taken by the Respondents. He points out that in the case of a similarly placed

authority i.e. Greater Noida Industrial Development Authority vs. Union of India and Others, this Court vide order dated 26th February, 2018 in

W.P(C) 732/2017 has held that the activities of Greater Noida Authority are not commercial activity within the meaning of Clause (b) of Section

10(46) of the Act. He states that an appeal filed by the Revenue against the order has been dismissed by the Supreme Court.

3. He also points out that vide Notification dated 23rd June, 2020, the Respondents have notified Greater Noida Industrial Development Authority

under Section 10(46) of Act, 1961.

4. Issue notice. Mr.Kunal Sharma, learned standing counsel accepts notice on behalf of the Respondents.

5. Since the Petitionerâ??s representations dated 06th September, 2012, 06th February, 2013, 21st August, 2018, 09th May, 2019, 14th September,

2021 and 02nd December, 2021 have not been decided till date, we dispose of the present writ petition by directing the Respondents to decide the

Petitionerâ??s applications seeking exemption under Section 10(46) of Act within twelve weeks in accordance with law.

6. With the aforesaid directions, the present writ petition along with pending application stands disposed of.

