(2020) 08 DEL CK 0124

In the Delhi High Court

Case No : Civil Writ Petition No. 5574 Of 2020

New Okhla Industrial Development Authority APPELLANT

Vs

Union Of India & Ors RESPONDENT

Date of Decision : 24-08-2020

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

Citation : (2020) 08 DEL CK 0124

Hon'ble Judges : Manmohan, J;Sanjeev Narula, J

Bench : Division Bench

Advocate : Kavin Gulati, Jasmeet Singh, Saif Ali, Pushpendra Singh Badoria, Rusheet Saluja, Ravi Prakash, Farman Ali, Aman Malik, Mohammad Shahan Ulla, Ruchir Bhatia, Mansie Jain, Chandratanay Chaube

Final Decision : Disposed Of

Judgement

Manmohan, J

CM APPL. 20148/2020

Allowed, subject to all just exceptions.

W.P.(C) 5574/2020

1. The petition has been listed before this Bench by the Registry in view of the urgency expressed therein. The same has been heard by way of video

conferencing.

2. Present writ petition has been filed seeking a direction to respondent No. 2 to notify the listed income of the petitioner as â??specified incomeâ??

under Section 10(46) of the Income Tax Act, 1961.

3. Learned counsel for the petitioner states that the petitioner has made an application in November 2011 for Notification of its income under Section

10(46) of the Act, 1961, however no decision in this regard has been taken by the respondent No. 2. 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

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

10(46) of the Act, 1961. He states that an appeal filed by the Revenue against the order has been dismissed by the Supreme Court.

4. He also points out that vide Notification dated 23rd June, 2020 the respondent has notified Greater Noida Industrial Development Authority under

Section 10(46) of Act, 1961.

5. Since the petitionerâ??s representation dated 15th November, 2011 has not been decided till date, we dispose of the present writ petition by

directing the respondent No. 2 to decide the petitionerâ??s application seeking exemption under Section 10(46) of Act, 1961 within twelve weeks in

accordance with law.

6. The order be uploaded on the website forthwith. Copy of the order be also forwarded to the learned counsel through e-mail.