

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO(S). \_\_\_\_\_/2019  
(ARISING OUT OF SPECIAL LEAVE PETITION (CIVIL) Diary No(s).  
44671/2018)

COMMISSIONER OF INCOME TAX (EXEMPTIONS) PUNE APPELLANT(s)

VERSUS

PROGRESSIVE EDUCATION SOCIETY RESPONDENT(s)

O R D E R

Delay condoned.

Leave granted.

We have heard learned counsel for the appellant.

We find that the High Court has dismissed the appeal preferred by the appellant herein on the ground of delay. No doubt, there was a delay of 362 days. As per the High Court, the said delay is not satisfactorily explained. We have, however, gone through the application for condonation of delay which was submitted before the High Court. It appears that the main cause of delay was difference of opinion between the two officers and ultimately legal opinion was taken and it was decided to file the appeal.

In view of the aforesaid and having regard to the importance of the matter, we are of the opinion that the High Court should hear the appeal on merits. We, thus, set aside the impugned order.

The respondent can be compensated by award of cost. We condone the delay in filing the appeal in the High Court, subject to payment of cost of Rs. 1,00,000/- (Rupees One Lakh only), to be

paid by the appellant to the respondent within a period of four weeks. The matter is remitted back to the High Court. The High Court shall now decide the appeal on merits.

The appeal is disposed of as indicated above.

We are conscious of the fact that this order is passed without notice to the respondent. This is because of the reason that in identical matter pertaining to the same respondent this Court has passed an order dated 07.01.2019 in similar terms. Still, if the respondent has any objection to this order, it is permitted to approach this Court.

.....J.  
[A.K. SIKRI]

.....J.  
[S. ABDUL NAZEER]

NEW DELHI;  
JANUARY 14, 2019.

ITEM NO.15

COURT NO.2

SECTION IX

S U P R E M E C O U R T O F I N D I A  
R E C O R D O F P R O C E E D I N G S

SPECIAL LEAVE PETITION (CIVIL) Diary No(s). 44671/2018

(Arising out of impugned final judgment and order dated 09-03-2018 in NOM No. 52/2018 passed by the High Court Of Judicature At Bombay)

COMMISSIONER OF INCOME TAX (EXEMPTIONS) PUNE

Petitioner(s)

VERSUS

PROGRESSIVE EDUCATION SOCIETY

Respondent(s)

(FOR ADMISSION and I.R. and IA No.1624/2019-CONDONATION OF DELAY IN FILING )

Date : 14-01-2019 This petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE A.K. SIKRI

HON'BLE MR. JUSTICE S. ABDUL NAZEER

For Petitioner(s) Mr. Vikramjit Banerjee, ASG  
Mr. Manish Pushkarna, Adv.  
Mr. Arijit Prasad, Adv.  
Mrs. Anil Katiyar, AOR

For Respondent(s)

UPON hearing the counsel the Court made the following  
O R D E R

Delay condoned.

Leave granted.

The appeal is disposed of in terms of the signed order.

Pending application(s), if any, stands disposed of accordingly.

(ASHWANI KUMAR)  
COURT MASTER (SH)

(RAJINDER KAUR)  
BRANCH OFFICER

(Signed order is placed on the file)

