

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 164 OF 2019

(Arising out of S.L.P. (C) NO. 302 OF 2019)

COMMISSIONER OF INCOME TAX
(EXEMPTIONS) PUNE

APPELLANT(S)

VERSUS

PROGRESSIVE EDUCATION SOCIETY

RESPONDENT(S)

O R D E R

Leave granted.

We have heard learned counsel for the parties.

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 Rupees one lakh, 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 decide the appeal on merits.

The appeal is disposed of as indicated above.

Pending applications, if any, stand disposed of.

.....J.
(A.K. SIKRI)

.....J.
(S. ABDUL NAZEER)

NEW DELHI,
JANUARY 7, 2019

ITEM NO.57

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

Petition(s) for Special Leave to Appeal (C) No(s). 302/2019

(Arising out of impugned final judgment and order dated 09-03-2018 in NOM No. 42/2018 passed by the High Court of Judicature At Bombay)

COMMISSIONER OF INCOME TAX (EXEMPTIONS) PUNE

Petitioner(s)

VERSUS

PROGRESSIVE EDUCATION SOCIETY

Respondent(s)

Date : 07-01-2019 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. A.N.S. Nadkarni, ASG
Mr. Devashish Bharuka, Adv.
Mr. S.A. Habeeb, Adv.
Mrs. Anil Katiyar, AOR

For Respondent(s) Mr. Rohan Deshpande,
Mr. Aniruddha Deshmukh, AOR

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

Leave granted.

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

Pending applications, if any, stand disposed of.

(SUSHIL KUMAR RAKHEJA)
AR-CUM-PS

(RAJINDER KAUR)
BRANCH OFFICER

(Signed order is placed on the file.)