

26.07.2021

p.b.  
Sl. No.5.

W.P.A. 8480 of 2020

Tripura Cricket Association

Vs.

The Assistant Commissioner of  
Income Tax & Ors.

(Via Video Conference)

Mr. Abhratosh Majumdar,  
Mr. Avra Mazumdar.

.....for the petitioner.

Mr. Dhiraj Trivedi,  
Mr. Ashok Bhowmic.

.....for the respondents.

Heard learned advocates appearing for the parties.

The case of the petitioner in short is that the petitioner is the governing body for cricket of the Tripura State and it is affiliated to the Board of Control of India (BCCI) and it is the case of the petitioner that it was enjoying exemption under the relevant provision of Section 11 of the Income Tax Act, 1961 and it has an obligation to file Form No.10 before the appropriate authority of the Income Tax but due to some bona fide reason, they could not file the Form No.10 and there is delay of more than a year and it has made a simple prayer of granting leave to make an application before the Central Board of Direct Tax for condoning the delay in filing Form No.10 for the assessment year 2017-2018 and in support of his

contention, Mr. Majumdar, learned senior advocate, has relied on a decision in the case of Little Angels Education Society Vs. Union of India reported in (2021) 127 taxmann.com 473 (Bombay).

Considering the submissions of the parties, this writ petition is disposed of by granting liberty to the petitioner to file an application before the CBDT under Section 119(2)(b) of the Income Tax Act making prayer for authorising the concerned officers to consider for exemption by condoning the delay in filing Form No.10 for the relevant assessment year. If such application is filed by the petitioner within three weeks from date, the CBDT will consider and dispose of such application within four weeks from the date of receipt of such application in accordance with law with intimation to the petitioner.

Let it be recorded that this Court has not gone into the merit of this case and the authority concerned will decide the case on his own merit and strictly in accordance with law.

The writ application being W.P.A. 8480 of 2020 is disposed of.

**(Md. Nizamuddin, J.)**