

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

Writ Petition(s)(Civil) No(s).1059/2020

MERCHANT NAVY OFFICERS AND LADIES ASSOCIATION (MNOLA) Petitioner(s)

VERSUS

UNION OF INDIA & ORS.

Respondent(s)

IA No. 92324/2020 - EXEMPTION FROM FILING AFFIDAVIT

Date : 21-08-2026 This matter was called on for hearing today.

CORAM : HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE JOYMALYA BAGCHI
HON'BLE MRS. JUSTICE V. MOHANA

For Petitioner(s) :Mr. Prabhjot Singh, Adv.
Mr. Raj Kishor Choudhary, AOR
Mr. Shakeel Ahmed, Adv.
Ms. Pratibha Singh, Adv.
Ms. Gulfeshan Javed, Adv.
Mr. Vikram Patralekh, Adv.
Mr. Himanshu Gupta, Adv.
Dr. Khushbir K. Waraich, Adv.

For Respondent(s) :Mrs. Arijit Prasad, Adv.
Ms. Ankita Singh, Adv.
Mr. Deepak Kumar, Adv.
Mr. Shashank Bajpai, Adv.
Mr. Amrish Kumar, AOR
Dr. Arun Kumar Yadav, Adv.
Mr. Raj Bahadur Yadav, AOR

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

1. The prayer in this petition is for quashing of CBDT Circular No.11 of 2020 dated 08.05.2020 with a consequential direction to frame a Compassionate Tax Policy granting at least sixty days exemption to Indian Seafarers, who stayed more than 182 days in a financial year in India during the COVID-19 pandemic.
2. We find that the issue has been raised by the petitioner in

the representations (Annexures P-2 & P-3). We, therefore, without expressing any opinion on merits, dispose of this petition with a direction to the respondents to consider that representation(s) sympathetically and particularly in light of the decisions reported in *Gaurav Baid vs. Union of India*, (2021) SCC OnLine SC 3192, *Arjun Panditrao Khotkar vs. Kailash Kushanrao Gorantyal*, (2020) 7 SCC 1, *Gujarat Assembly Election Case*, (2002) 8 SCC 237, *Union of India vs. Azadi Bachao Andolan*, (2004) 10 SCC 1 and *Shri Bhagwati Steel Rolling Mills vs. Commissioner of Central Excise*, (2016) 3 SCC 643.

3. It shall be appreciated if an appropriate decision is taken within four weeks.

4. The Writ Petition is, accordingly, disposed of.

5. All pending applications, if any, also stand disposed of.

(ARJUN BISHT)
ASTT. REGISTRAR-cum-PS

(PREETHI DILEEP KUMAR)
DY. REGISTRAR