

INCOME TAX APPEAL NO. 104 OF 2014

Versus

B. P. H. E. Society .. Respondent

Shri S. S. Patil, Advocate for the Respondent Sole

INCOME TAX APPEAL NO. 105 OF 2014

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Shri S. S. Patil, Advocate for the Respondent Sole

A. I. S. CHEEMA, JJ.

DATE : 24TH MARCH, 2015.

PER COURT :

- 1) We have heard Mr. Soman the learned counsel for the
appellant and Mr. Patil the learned counsel for respondent.

2) We have considered the judgment delivered by the Tribunal. It is not disputed that Dr. Barnabas is the Principal of the institution. The stay of Principal in the campus is beneficial for the educational institution and the same is also a requirement as per the Maharashtra Universities Act. Even this Court has dismissed the appeal filed by the present appellant involving the same issue in respect of the same Principal occupying the bungalow for assesment year, 2007-2008. The cogent reasons are given by the authorities. The appeals as such are dismissed. No costs.

[A. I. S. CHEEMA, J.]

[S. V. GANGAPURWALA, J.]

sam/March. 15