HIGH COURT OF JUDICATURE AT HYDERABAD
FOR THE STATE OF TELANGANA AND THE STATE OF ANDHRA PRADESH

PRESENT

THE HON'BLE THE CHIEF JUSTICE SRI KALYAN JYOTI SENGUPTA
AND
THE HON'BLE SRI JUSTICE SANJAY KUMAR

WRIT PETITION No.322 OF 2015

DATED: 20.01.2015

Between:

M/s.VKDV Satyanarayana Raju Educational Society

… Petitioner

And

The Chief Commissioner of Income Tax-II, Hyderabad

… Respondent

THE HON'BLE THE CHIEF JUSTICE SRI KALYAN JYOTI SENGUPTA
AND
THE HON'BLE SRI JUSTICE SANJAY KUMAR

WRIT PETITION No.322 of 2015

ORDER: (per the Hon'ble The Chief Justice Sri Kalyan Jyoti Sengupta)

The Writ Petition has been filed impugning the order of the learned Chief Commissioner of Income-Tax (II), Hyderabad dated 22.09.2014 whereby the application for approval under Section 10(23C)(vi) of the Income Tax Act, 1961 (for short 'the Act') for the assessment year 2013-14 was rejected.

The writ petitioner claims the benefit as required under Section 10(23C)(vi) of the Act, as such, the application was made. The Commissioner after examining the object clause of the memorandum of association of the society found that the applicant was not rendering its objects only for educational purposes thereafter applying law correctly, rejected the application. It does not appear to be an absurd one. This Writ Court cannot interfere with the same.

Hence, we dismiss the Writ Petition. However, it would be open for the writ petitioner to apply afresh on the changed circumstances conforming to the requirement of the provisions of Section 10(23C)(vi) of the Act. No order as to costs.

Consequently, miscellaneous petitions, if any pending, shall stand dismissed.

K.J. SENGUPTA, CJ

20th JANUARY, 2015.

SANJAY KUMAR, J

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