IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

CWP No.20841 of 2011
Date of decision:09.04.2015

SD College Educational Society

....Petitioner

Versus

Central Board of Direct Taxes, New Delhi & others

......Respondent

CORAM: HON'BLE MR.JUSTICE S.J.VAZIFDAR, ACTING CHIEF JUSTICE
HON'BLE MR.JUSTICE G.S.SANDHAWALIA

Present: Mr.Pankaj Jain, Sr.Advocate
with Mr.Divya Suri, Advocate, for the petitioner.

Ms.Urvashi Dhugga, Advocate, for respondents No.1 to 3.

Ms.Savita Saxena, Advocate, for respondents No.4 & 5.

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S.J.Vazifdar, Acting Chief Justice (Oral):

1. The parties have no objection to the writ petition being disposed of in view of the order dated 25.03.2015 passed in CWP No. 747 of 2013 titled *Vivek Shiksha Samiti vs. Chief Commissioner of Income Tax, Panchkula*.

2. Accordingly, the writ petition is allowed. The impugned orders are set aside. The matter is remanded to the Commissioner of Income Tax (Exemptions) for passing a fresh decision in accordance with law including considering the judgments of the Apex Court in **CA No.5167 of 2008** titled *M/s Queen's Educational Society Vs. Commissioner of Income Tax,* decided on 16.03.2015.

3. At present, there does not appear to be any reason to believe that recoveries will be made before the passing of the fresh order. The petitioner is always at liberty to make an application before the concerned authority for a stay, if necessary.

(S.J.Vazifdar)
Acting Chief Justice

09.04.2015
sailesh

(G.S.Sandhawalia)
Judge