IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

Civil Writ Petition No.24499 of 2014 (O&M)
DATE OF DECISION: 19.05.2015

Triple M Educational Society (Regd.)

…..Petitioner

versus

Chief Commissioner of Income Tax, Ludhiana

.....Respondents

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

HON'BLE MR. JUSTICE G.S. SANDHAWALIA

Present: Mr. Ravi Shankar, Advocate for the petitioners
Ms. Savita Saxena, Advocate for the respondent

..

S.J. VAZIFDAR, ACTING CHIEF JUSTICE: (Oral)

Learned counsel appearing on behalf of the petitioners states that the petitioners have amended their memorandum of association and the lease agreement and that the petitioners, therefore, desire an opportunity of making a fresh application under Section 10(23C)(vi).

2. The impugned order rejecting the application was passed on 29.08.2014. The petitioners contend that subsequently they amended the memorandum of association and the lease agreement. According to them, in view of these amendments, they would be entitled to exemption for the assessment year 2013-14.

3. We make no observation regarding the merits of the petitioners' contention. They are at liberty to make a fresh application under Section 10(23C) which will be decided in

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accordance with law. If, in view of the amendments, the petitioners are entitled to registration as claimed, the mere existence of the impugned order will not preclude the respondents from granting the same.

4. The writ petition is accordingly disposed of.

(S.J. VAZIFDAR)
ACTING CHIEF JUSTICE

19.05.2015
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(G.S. SANDHAWALIA)
JUDGE

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