



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 28.04.2016

CORAM

THE HONOURABLE MR.JUSTICE B.RAJENDRAN

W.P (MD) .No.4168 of 2015

and

M.P. (MD) .Nos.1 and 2 of 2015

Raja Charity Trust,
rep.by its Managing Trustee,
No.1 Gandhi Kalaimandram Road,
Rajapalayam-626 117,
Virudhungan District

... Petitioner

Vs.

The Income Tax Officer (Exemptions),
Madurai, No.2 V.P.Rathinaswamy Nadar Road,
Bibikulam, Madurai-625 002. ...Respondent

Writ Petition filed under Article 226 of the Constitution of India for the issuance of a Writ of Certiorari to call for the records relating to the impugned notice issued by the respondent in C.No.Raja Charity/Exempt/2014-2015/MDU dated 12.03.2015 issued for the assessment year 2012-2013 and quash the same.

For petitioner : Mr.A.Sivaji

For respondent : Mr.R.Krishnamoorthy

ORDER

Today, when the matter is taken up for hearing, both sides submitted that in respect of the very same Charitable Trust for the subsequent year, namely, for the year 2013-2014 assessment has been made. As against the same, an appeal was also filed. Hence, a revision under Section 264 of the Income Tax Act was filed. Since Section 254 of the Income Tax is to continue, the appeal was withdrawn and thereafter, the Commissioner has passed the order in favour of the petitioner granting exemption.

2. In view of the same, the petitioner submits that the authority concerned should now pass orders in tune with the order already passed by the Commissioner of Income Tax, for the subsequent assessment year also.



3. The learned counsel for the respondents have also filed detailed counter. Further, the submission made by the learned counsel for the petitioner is also endorsed by him.

4. Thus, this Writ Petition is disposed of directing the Commissioner of Income Tax to pass appropriate orders, in the manner known to law. No costs. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar

/True copy/

Sub Assistant Registrar

To

The Income Tax Officer (Exemptions),
Madurai, No.2 V.P.Rathinaswamy Nadar Road,
Bibikulam, Madurai-625 002.

+1c to Mr.R.Krishnamoorthy, Advocate SR.25667

+1c to Mr.A.Sivaji, Advocate SR.24855

ssm

JA/skn/SAR.1/01/06/2016/2P-4c

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