

THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN
AND
THE HON'BLE SRI JUSTICE M.SATYANARAYANA MURTHY

W.P.No.42372 of 2015

ORDER: (per Hon'ble Sri Justice Ramesh Ranganathan)

Heard Sri T.Bala Mohan Reddy, learned counsel for the petitioner, and Sri J.V.Prasad, learned Senior Standing Counsel for the Income Tax Department, and, with their consent, the writ petition is disposed of at the stage of admission.

The proceedings under challenge is the order dated 09.09.2015 whereby the petitioner's application, seeking exemption under Section 10(23C)(vi) of the Income Tax Act, 1961 (for short "the Act") for the assessment year 2014-15, was rejected. The 1st respondent issued a notice on 03.09.2015 calling upon the petitioner to show cause why their application, seeking exemption under Section 10(23C)(vi) of the Act, should not be rejected. The petitioner was informed that they should submit their explanation to the office of the respondent by 11.09.2015. While the petitioner had time till 11.09.2015 to submit their objections, the impugned order came to be passed even prior thereto on 09.09.2015. It is evident, therefore, that the petitioner has been denied a reasonable opportunity of being heard in this regard.

Sri J.V.Prasad, learned Senior Standing Counsel for the Income Tax Department, would fairly state that a fresh notice would be issued to the petitioner and, after giving reasonable opportunity of being heard, an order would be passed afresh in accordance with law.

The impugned order dated 09.09.2015 is set aside, and the 1st respondent/appropriate authority is permitted to issue a notice afresh, give the petitioner an opportunity of being heard and, thereafter, pass a fresh

order in accordance with law.

The writ petition is disposed of accordingly. The miscellaneous petitions pending, if any, shall also stand disposed of. There shall be no order as to costs.

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RAMESH RANGANATHAN, J

M. SATYANARAYANA MURTHY, J

Date: 07.01.2016

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THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

AND

THE HON'BLE SRI JUSTICE M.SATYANARAYANA MURTHY

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