IN THE HIGH COURT OF JUDICATURE AT PATNA

Civil Writ Jurisdiction Case No.4895 of 2017

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Khrist Raja Educational Association, a society registered under the Societies Act having its Office at K R High School Campus Bettiah, District- West Champaran through its Vice President Donald Miranda Son of late Felix Miranda, Resident of K R High School Campus, P.O. Belbagh, P.S. Mufassil Thana Bettiah District- West Champaran.

.... Petitioner/s

Versus

1. Commissioner of Income Tax , (Appeal), Muzaffarpur, having its office at Bela Industrial Area, Muzaffarpur.
2. Addl. Commissioner of Income Tax, Exemptions, Muzaffarpur.
3. Income Tax Office, Ward- Exemptions, Muzaffarpur.

.... Respondent/s

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Appearance :

For the Petitioner/s : Mr. D.V. Pathy, Advocate
Ms. Manju Jha, Advocate

For the Respondent/s : Mr. Rishi Raj Sinha, Sr.S.C.
Ms. Shilpi Keshri, Jr.S.C.

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE RAJEEV RANJAN PRASAD

ORAL JUDGMENT

(Per: HONOURABLE THE CHIEF JUSTICE)

Date: 05-07-2018

Having heard learned counsel for the parties and without going into the various controversies involved in the matter considering the fact that the amount of Rs. 22,45,810/- has already been recovered from the petitioner after the impugned action was taken and *Challan* issued we deem appropriate now to direct the appellate authority to decide the appeal of the petitioner in accordance with law.

Accordingly, we direct that on appearing before the appellate authority and filing a certified copy of this order on 23rd July, 2018 the appellate authority shall proceed to decide the appeal in accordance with law on merit within a period of 15 days thereof considering the question of exemption to be granted to the petitioner under Section 11 in the light of the registration available to the petitioner under Section 12 AA and decide the appeal within the aforesaid period. In case appellate authority decides the appeal in favour of the appellant and passes an appropriate order granting the exemption the amount of Rs. 22,45,810/- recovered from the petitioner shall be refunded back to the petitioner within 15 days and in the said facts the appeal is allowed in favour of the appellant and the exemption is granted by appellate authority the amount of Rs. 22,45,810/- recovered from the appellant shall be refunded to him within 15 days and the excuse of the revenue filing further appeal or its substitution against the order shall not come in the way in refund of the aforesaid amount.

(Rajendra Menon, CJ)

(Rajeev Ranjan Prasad, J)

Dilip/-
Ved/-

AFR/NAFR	NAFR
CAV DATE	NA
Uploading Date	06.07.2018
Transmission Date	NA