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HIGH COURT OF CHHATTISGARH, BILASPUR

Writ Petition (T) No. 3956 of 2011

Christian Fellowship Hospital, A Registered Society Through Medical Superintendent Dr. Mon Abraham, S/o P.A. Abraham, Aged about 45 years, R/o G.E. Road, Rajnandgaon (C.G.)

---- Petitioner

Versus

1. Assistant Commissioner of Income Tax, Circle 1 (1), Raipur (C.G.)
2. Commissioner of Income Tax, Central Revenue Building, Civil Lines, Raipur (C.G.)

---- Respondents

For Petitioner	:	Ms. Smiti Sharma, Advocate
For Respondents	:	Ms. Naushina Afrin Ali, Advocate

Hon'ble Shri Justice Sanjay K. Agrawal

Order On Board

20/04/18

1. Learned counsel for the respondents would submit that on 19-01-2011, the Chief Commissioner of Income Tax has granted exemption/ approval to the Society under Section 10 (23C) (via) of the Income Tax Act, 1961 (for Short 'the Act of 1961') and the exemption has been granted from the Assessment Year 2003-04. Commissioner of Income Tax, Raipur has made rectification under Section 154 of the Act of 1961 by allowing the claim made by the assessee from the Assessment Years 2003-04 to 2008-09, as such the petition has become infructuous.

2. Since the dispute has already been settled by giving the benefit of exemption under the provision of the Act of 1961, no cause action survives.

3. Accordingly, the instant petition is dismissed as having become infructuous.

Sd/-
(Sanjay K. Agrawal)
Judge

Kvr