

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.11.2020

CORAM

THE HON'BLE MR. JUSTICE P.D. AUDIKESAVALU

W.P. No. 12508 of 2015

and

M.P. No. 1 of 2015

Sethu Valliammal Educational Trust,
Represented by Dr. Sethu Kumaran, Managing Trustee,
59, Valliammal Street, Redhills Main Road,
Ambattur,
Chennai - 600 053.

...Petitioner

-vs-

The Deputy Commissioner of Income Tax (Exemption),
Chennai Circle,
No. 121, Mahatma Gandhi Road,
Nungambakkam,
Chennai - 600 034.

....Respondent

Prayer:- Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records in order for assessment year 2012-13 dated 31.03.2015 passed by the Respondent and quash the same as arbitrary and illegal.

For Petitioner : Mr. Jospeh Prabakar

For Respondent : Mr. Prabhu Mukunth Arunkumar
Standing Counsel

सतयमेव जयते
O R D E R
(through video conference)

The Writ Petition challenges the Order No. I.T.N.S. 65 dated 31.03.2015 passed by the Respondent under Section 143(3) of the Income Tax Act, 1961, in respect of the Petitioner holding that the Petitioner is not entitled for exemption as a Trust and had assessed the taxable income for the assessment year 2012-2013.

2. It is brought to notice by the Learned Counsel for the Petitioner that in respect of assessment year 2011-2012, the Income Tax Appellate Tribunal, Chennai (hereinafter referred to as the 'ITAT' for short) by order dated 29.09.2015 in I.T.A. No. 331/Mds./2015 has held that the Trust of the Petitioner was

entitled to exemption from income tax on the same question of law and no tax was payable, and a copy of the same has been produced.

3. Having regard to the aforesaid submissions made by the Learned Counsel for the Petitioner, the impugned Order No. I.T.N.S. 65 dated 31.03.2015 passed by the Respondent is set aside and the matter is remitted to the Respondent for determining the matter afresh taking into consideration the reasons in the order dated 29.09.2015 in I.T.A. No. 331/Mds./2015 passed by the ITAT in respect of the Petitioner for the for the assessment year 2011-2012 and after affording full opportunity of personal hearing to the Petitioner, deal with each of the contentions raised following the prescribed procedure in consonance with the principles of natural justice and pass reasoned orders on merits and in accordance with law and communicate the decision taken to the Petitioner under written acknowledgment.

4. The Writ Petition is ordered on the aforesaid terms. Consequently, the connected Miscellaneous Petition is closed. No costs.

Sd/-

Assistant Registrar(CS-VII)

// True Copy//

Sub Assistant Registrar

vjt/kv

To

The Deputy Commissioner of Income Tax (Exemption),
Chennai Circle,
No. 121, Mahatma Gandhi Road,
Nungambakkam,
Chennai - 600 034.

+1cc to M/s.Hema Muralikrishnan, Advocate, SR.No.36996

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SAI (CO)
KKV/10/12/2020