

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO. 836 OF 2017
ALONGWITH
INCOME TAX APPEAL NO. 885 OF 2017
ALONGWITH
INCOME TAX APPEAL NO. 837 OF 2017
ALONGWITH
INCOME TAX APPEAL NO. 927 OF 2017
ALONGWITH
INCOME TAX APPEAL NO. 923 OF 2017

Pr. Commissioner of Income Tax -27Appellant

V/s.

Uday Namdeo Salunkhe ...Respondent

Mr. Akhileshwar Sharma for Appellant in all Appeals.

Dr. K. Shivaram, Senior Advocate a/w Ms. Neelam Jadhav i/b Mr. Arjun Gupta for Respondent in all Appeals.

CORAM : K.R. SHRIRAM &
AMIT B. BORKAR, JJ.
DATED : 15th DECEMBER 2021

PC. :

1. On 20th August, 2019 following order came to be passed by this court.

These appeals challenge common order dated 6th May, 2016 passed by the Income Tax Appellate Tribunal (the Tribunal). The common impugned order dated 6th May, 2016 relates to Assessment Years 2005-06 to 2011-12.

2. *The present proceeding emanate from the Assessing Officer taxing Respondent herein on a protective basis in respect of donations received by one Shikshan Prasarak Mandal. The donations in question have been taxed on a substantive basis in the hands of Shikshan Prasarak Mandal and on the Respondent on protective basis. We are informed that the Appeal in respect of Shikshan Prasarak Mandal is pending before the Tribunal, and is scheduled for hearing on 14th October, 2019.*

3. *In the above view, it would be appropriate that we adjourn these group of appeals to 4th November, 2019. Hopefully, by that time, the Tribunal would have decided the appeals in respect of the Shikshan Prasarak Mandal. Thus, would have take a view on the taxing of donations in the hands of Shikshan Prasarak Mandal.*

Stand over to 4th November, 2019.

2. Dr. Shivram states that the appeals in respect of Shikshan Prasarak Mandal has been disposed in favour of Mandal by an order pronounced on 24th June, 2021 by the Income Tax Appellate Tribunal.

2. Mr. Sharma states that in view thereof these appeals become infructuous.

3. Appeals dismissed accordingly.

(AMIT B. BORKAR, J.)

(K.R. SHRIRAM, J.)