IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No.18692 of 2017

Board of Secondary Education, Odisha .... ***Petitioner***

Mr. Bijoy Kumar Mahanti, Sr. Advocate with
Mr. Sandeep Kumar Jena, Advocate

-versus-

The Income Tax Appellate Tribunal, Cuttack Bench, Cuttack & others .... ***Respondents***

Mr. Susanta Kumar Pradhan, ASC

CORAM:
THE CHIEF JUSTICE
JUSTICE M. S. RAMAN

ORDER
24.11.2022

Order No.

03. ***I.A. No. 4287 of 2020***

1. For the reasons stated therein, the amendments as prayed for are allowed.

2. The I.A. is disposed of.

I.A. No.16422 of 2017

3. For the reasons stated therein, the application is allowed.

4. Filing of original/certified copy of the order under Annexure-1 is dispensed.

5. The I.A. is disposed of.

W.P.(C) No.18692 of 2017

6. It is not in dispute that a similar question as raised in the present petition stands answered in favour of the Petitioner by the judgment dated 11th December, 2019 of the Division Bench of this Court in

W.P.(C) No.4447 of 2008 (*Board of Secondary Education, Odisha v. The Chief Commissioner of Income Tax, Odisha)*. That judgment has attained finality with no appeal having been filed against the said judgment by the Department. Accordingly, order dated 18th January, 2017 passed by the Chief Commissioner of Income Tax, Odisha, Bhubaneswar under Section 10 (23C) (vi) of the Income Tax Act, 1961 for the financial years 2001-02 and 2003-04, the corresponding notices issued under Section 148 of the Income Tax Act for the Assessment Years (AYs) 1999-2000, 2000-2001 and 2001-2002 and the corresponding demand notices for the said AYs are hereby quashed.

7. The writ petition is allowed in the above terms. No order as to costs.

(Dr. S. Muralidhar)
Chief Justice

(M. S. Raman)
Judge

MRS/Laxmikant