

**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, .... Respondents***  
***Cuttack Bench, Cuttack & others***

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.

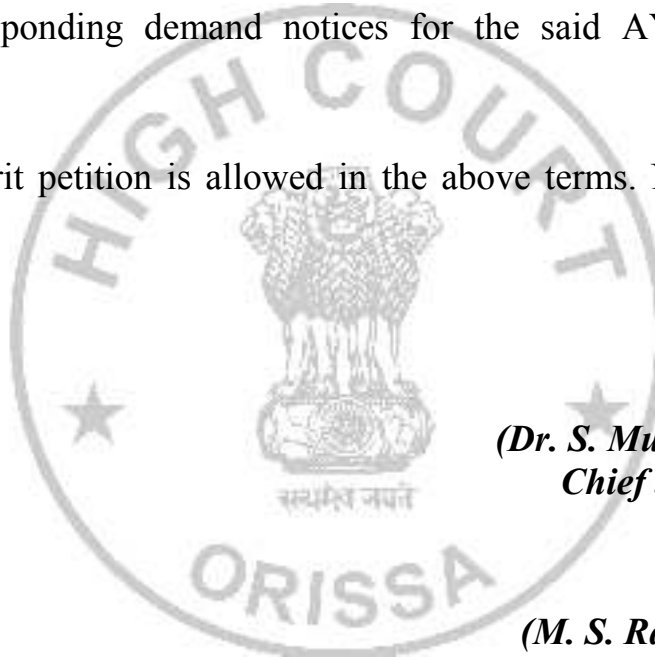
5. The I.A. is disposed of.

**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 11<sup>th</sup> 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 18<sup>th</sup> 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*