

IN THE HIGH COURT OF PUNJAB AND HARYANA  
AT CHANDIGARH

(224) CWP-20008-2020  
Decided on : 07.11.2023

Kamla Nehru College for Women

.....Petitioner(s)

Versus

The Deputy Commissioner of Income Tax & others

.....Respondent(s)

CORAM : HON'BLE MR.JUSTICE G.S. SANDHAWALIA  
HON'BLE MS.JUSTICE HARPREET KAUR JEEWAN

Present: Mr.Rohit Sud, Advocate  
Ms.Kuljeet Kaur, Advocate for the petitioner (s).

Mr.Varun Issar, Junior Standing Counsel, for respondents No.1 & 2.

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**G.S. Sandhawalia, J. (Oral)**

1. Counsel for the petitioner submits that the appeal has been decided on 26.05.2023 in favour of the petitioner and therefore, the present writ petition has been rendered infructuous as the petitioner has been held entitled to claim the exemption under Section 10(23C)(iiiab) of the Income Tax Act, 1961. He accordingly prays that the present writ petition be disposed of as having been rendered infructuous.

2. Ordered accordingly.

(G.S. SANDHAWALIA)  
JUDGE

(HARPREET KAUR JEEWAN)  
JUDGE

07.11.2023  
Sailesh

|                             |     |    |
|-----------------------------|-----|----|
| Whether speaking/reasoned : | Yes |    |
| Whether Reportable :        |     | No |