



IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH : NAGPUR

WRIT PETITION NO. 3108/2024

Shivshakti Education Society, Gadchandur

...VERSUS...

Income Tax Officer, Chandrapur & others

Office Notes, Office Memoranda of Coram,
appearances, Court's orders or directions
and Registrar's orders

Court's or Judge's orders

Mr. S.N. Bhattad & Mr. R.S. Thakkar, Advocates for the Petitioner(s)
Mr. A. Parchure, Advocate for the Respondents

CORAM :- AVINASH G. GHAROTE &
SMT. M.S. JAWALKAR, JJ.
MAY 09, 2024

(1) Mr. Bhattad, learned Counsel for the Petitioner, as of now, restricts the relief claimed in the Petition to Prayer Clause (c) for deciding the Appeal which has been filed by the Petitioner in a time bound manner. Mr. Parchure, learned Counsel for the Respondents has no objection for this.

(2) The next claim, is for release of the Bank Account No. 10640893976 of the Petitioner with the SBI Gadchandur Branch, which has been seized by the Respondent No. 1 on the ground that the funds which have been received by the Petitioner as Grant-in-aid from the State are required to be utilized for the purpose for providing meals to the students

and for payment of the electricity bills of the schools and the residential accommodation.

(3) Though this is opposed by Mr. Parchure, learned Counsel for the Respondents on the ground that there is no material on record, however, we find that it is not in dispute that the Petitioner runs 5 Ashram Schools, and therefore, the need for the funds on account of the aforesaid requirements, would be there, considering which, we **dispose of** the Petition by directing the Respondent No. 3 to decide the Appeal already filed by the Petitioner within a period of two months from today.

(4) Till that time, the Petitioner shall be permitted to operate the Bank Account No. 10640893976 with the SBI Gadchandur Branch, only for the purpose of providing meals to the residential students and for payment of the electricity bills of the schools and not otherwise. In case if it is found that the account is being used for any other purpose than what has been indicated above, then the Petitioner shall be liable to deposit with this Court the entire amount which has been expended from the aforesaid account. No costs.

(SMT. M.S. JAWALKAR, J.) (AVINASH G. GHAROTE, J.)