IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27.08.2024

CORAM

THE HON'BLE MR.JUSTICE R.SURESH KUMAR
AND
THE HON'BLE MR.JUSTICE C.SARAVANAN

Tax Case Appeal No.342 of 2015

Commissioner of Income Tax
Chennai. ... Appellant

Vs.

M/s.Saidapet Varthagar Trust
No.46, Bazaaar Road, Saidapet
Chennai 600 015. ... Respondent

Tax Case Appeal filed under Section 260A of the Income Tax Act, 1961 against the order dated 31.01.2014 passed by the Income Tax Appellate Tribunal, Madras 'D' Bench in ITA.371/Mds/2012.

For Appellant : Mrs.V.Pushpa
Senior Standing Counsel
For Respondent : Mr.G.Ashoka Pathy
for M/s.Pass Associates

J U D G M E N T

(Delivered by C. SARAVANAN, J.)

In similar circumstances, the assessee's appeals were dismissed today in TCA Nos.265 of 2015 and 552 of 2015. In this appeal, the Income Tax Department is on appeal against the order of the Tribunal passing a contra decision.

R.SURESH KUMAR, J.
AND
C.SARAVANAN, J.

KST

2. Since similar issues have been remitted back to the Asssessing Officer based on the decision of the Hon'ble Supreme Court in **Assistant Commissioner of Income Tax (Exemptions) -vs- Ahmedabad Urban Development Authority [2022] 143 taxmann.com 278 (SC)** , to pass orders on merits and in accordance with law, this appeal is disposed of following the aforesaid decision.

3. Accordingly, the appeal stands disposed of, leaving all the issues open to be canvassed before the assessing officer. No costs.

(R.S.K.,J.) (C.S.N.,J.)
27.08.2024

NCS : Yes/No
Index : Yes/No
KST

To

The Income Tax Appellate Tribunal
Madras 'D' Bench.

T.C.A.No.342 of 2015

T.C.A.No.342of 2015

R. SURESH KUMAR, J.
AND
C.SARAVANAN, J.

(Order of the Court was made by **R.SURESH KUMAR, J**.)

This matter is posted today under the caption 'For Being Mentioned' at the instance of the learned counsel for the appellant Revenue.

2. In the opening line of the order dated 27.08.2024, instead of the words "the assessee's appeal", the words "the similar appeals" are to be employed. Likewise, in the second paragraph, in the first line, instead of the words "assessing officer", the words "Director of Income Tax (Exemptions)" be employed.

3. Accordingly, the corrected order copy be issued by the Registry to the parties.

(R.S.K.,J.) (C.S.N,J.)
01.10.2024

KST

R. SURESH KUMAR, J.
AND
C.SARAVANAN, J.

KST

T.C.A.No.342 of 2015

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