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 Nos.552 and 553 of 2015

Yelchur Venkata Kotiah Charities
No.1, Audiappa Naicken Street
Chennai 600 001. ... Appellant in both appeals

Vs.

The Deputy Commissioner of Income Tax
(Exemptions) II, Chennai-34. ... Respondent in both appeals

Tax Case Appeals filed under Section 260A of the Income Tax Act, 1961 against the order dated 16.04.2012 passed by the Income Tax Appellate Tribunal 'D' Bench, Chennai in I.T.A.Nos.2076 and 2077/Mds/2011.

For Appellant : Mr.G.Ashoka Pathy

For Respondent : Mrs.V.Pushpa, Senior Standing Counsel

JUDGMENT

(Delivered by C. SARAVANAN, J.)

The orders of the Income Tax Appellate Tribunal remitting the case back to the Assessing Officer for re-assessment are under challenge in these appeals.

2. Similar issue arose for consideration in TCA Nos.265 of 2015. The said appeal was dismissed by this Court vide order dated 27.08.2024 following the principle laid down by the Hon'ble Supreme Court in **Assistant Commissioner of Income Tax (Exemptions) -vs- Ahmedabad Urban Development Authority [2022] 143 taxmann.com 278 (SC).**

3. Since the issue raised in the above tax case has been remitted back to the Asssessing Officer based on the decision of the Hon'ble Supreme Court as stated supra, to pass orders on merits and in accordance with law, this appeal is disposed of following the aforesaid decision.

4. Accordingly, these appeals stand dismissed, 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
'D' Bench, Chennai.

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

KST

T.C.A.Nos.552 and 553 of 2015

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