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TCA.Nos.152 to 155/2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.03.2025

CORAM

THE HONOURABLE MR. JUSTICE S.S. SUNDAR

AND

THE HONOURABLE MR. JUSTICE C.SARAVANAN

TCA.Nos.152 to 155/2022

The Indian Cultural Research Trust
rep.by its Secretary, Rani Seethai Hall
603, Anna Salai,
Chennai 600 006.

... Appellant in all
the appeals

Vs.

The Income Tax Officer [Exemptions]
Ward – 1, Aayakar Bhavan,
Annexe Building, 3rd Floor
Income Tax Department, 121
Nungambakkam, MG Road
Chennai 600 034.

... Respondent in
all the appeals

Prayer : Tax Case Appeals preferred under Section 260A of the Income Tax Act, 1961, against the common orders of the Income Tax Appellate Tribunal, 'A' Bench, Chennai in ITA.Nos.2977/Chny/2016, 2978/Chny/2016, 2976/Chny/2016 and 586/Chny/2015 dated 24.02.2022 for the Assessment Years 2012-13, 2013-14, 2010-11 and 2011-12.



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TCA.Nos.152 to 155/2022

For Appellant in
all the appeals : Mr.S.Sridhar

For Respondent in
all the appeals : M/s.V.Pushpa, Senior standing
counsel

COMMON JUDGMENT

[Delivered by S.S.SUNDAR, J.,]

- (1) In all the above appeals, common questions of law are raised.
- (2) It is represented before this Court that similar appeals have been remitted back to the Assessing Officer to pass orders afresh based on the decision of Hon'ble Supreme Court in the case of *Assistant Commissioner of Income Tax [Exemptions] -vs- Ahmedabad Urban Development Authority* reported 2022 [143] Taxmann.com 278 [SC] and to pass orders on merits and in accordance with law.
- (3) In view of the same, the appeals are allowed and the orders impugned in the Appeals dated 24.02.2022 are set aside and the matter is remitted back to the Assessing Officer to consider the matter afresh and to pass fresh orders in the light of the judgment of Hon'ble Supreme Court in the case of *Assistant Commissioner of Income Tax [Exemptions] -vs-*



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Ahmedabad Urban Development Authority reported **2022 [143]**

WEB COPY **Taxmann.com 278 [SC]** [cited above]. No costs.

[S.S.S.R., J.] [C.S.N., J.]
17.03.2025

AP

Internet : Yes

To
The Income Tax Officer [Exemptions]
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S.S. SUNDAR, J.,
and
C.SARAVANAN, J.,

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