



**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

204

CWP-11927-2009 (O&M)

Date of Decision: 02.12.2025

S.J. MEMORIAL EDUCATION SOCIETY GURGAON

...Petitioner

Vs.

UNION OF INDIA AND ANR.

...Respondents

**CORAM:- HON'BLE MR. JUSTICE JAGMOHAN BANSAL
HON'BLE MR. JUSTICE AMARINDER SINGH GREWAL**

Present:- Mr. B.M. Monga, Advocate for
Mr. Rohit Kaura, Advocate for the petitioner

Ms. Pridhi Sandhu, Standing Counsel
for respondent-Income Tax Department

JAGMOHAN BANSAL, J. (ORAL)

1. The petitioner through instant petition under Articles 226/227 of the Constitution of India is seeking setting aside of order dated 22.05.2008 (Annexure P-5) whereby respondent has rejected its request for exemption in terms of Section 10(23C)(vi) of Income Tax Act, 1961 for the assessment year 2008-09.
2. Learned counsel for the petitioner submits that he has no instructions.
3. Dismissed with liberty to petitioner to move an appropriate application within six months from today, if cause survives.
4. Registry is directed to send copy of this order to the petitioner.
5. Pending application(s), if any, stands disposed of.

**(JAGMOHAN BANSAL)
JUDGE**

**(AMARINDER SINGH GREWAL)
JUDGE**

December 02, 2025

Deepak DPA