Vivekananda Educational Society v. Chief Commissioner of Income Tax-1 and others

WP No.26036 of 2011

Order dated 2026-09-09 | 2026-09-09

Writ petition dismissed as infructuous on the petitioner counsel's submission.

Telangana High Court | Division Bench | P. Sam Koshy | Narsing Rao Nandikonda

Assessment years:

01 FACTS OF THE CASE

The society's writ petition against the Chief Commissioner of Income Tax-1 and others came before the Division Bench on 9 September 2026. The two-page order identifies WP26036/2011 and CNR HBHC010549902011. It does not describe the underlying tax claim or assessment year.

Source: PDF p.1, caption and para 1

02 DISCUSSION BY THE HON'BLE COURT

Counsel for the petitioner submitted that the matter had become infructuous. The Court acted on that submission; the order contains no analysis deciding an exemption, assessment or other tax entitlement.

Source: PDF p.1, paras 2-3

03 JUDICIAL DECISION

The writ petition was dismissed as infructuous, without costs.

Source: PDF p.1, para 3

04 OUTCOME / IN WHOSE FAVOUR

WP26036/2011 was dismissed as infructuous. IA1/2011, formerly WPMP32115/2011, stood closed. The supplied proceedings sheet and recovered separate order concern the same docket and date.

Source: PDF pp.1-2

05 EXPERT COMMENTS

A procedural disposal supplies no tax ratio — The Court records only counsel's statement that the matter became infructuous. It does not uphold or reject the tax position which originally prompted the writ. Cite this order for its disposal status only; obtain the pleadings and relevant substantive orders before describing an exemption issue or tax result. (PDF p.1, paras 2-3)

Check the reason the dispute ceased to require adjudication — The order does not say whether relief was granted administratively, an assessment was superseded or some other event occurred. A practitioner updating the file should obtain that event's document and reconcile the client's remaining tax exposure. None of those possible explanations is established by this order. (PDF p.1, para 2)

Closing the interim application is part of the disposal — IA1/2011 is expressly closed on page 2. Do not continue to describe interim protection as subsisting solely because the writ once remained pending. The actual earlier interim directions and any later proceedings must be checked separately. (PDF p.2)

Source: PDF p.1, paras 2-3

SOURCE & VERIFICATION

Complete official Telangana High Court order

Complete 2-page order read; original docket, date, parties and disposition checked against the supplied proceedings sheet.

Open cited source rendition

Recovered separate order matched to supplied proceedings by exact docket, decision date, bench and disposition.

STATUTORY SCOPE

Only provisions expressly identified in this order are indexed; no current-law clearance is represented.

LATER TREATMENT

Source checked 2026-10-23. Subsequent proceedings and treatment have not been verified.

AI DISCLOSURE

AI-assisted research checked against the identified source. Extraction, interpretation or omission errors remain possible. Source review does not mean independent approval by a practising professional. Verify every material statement against the complete original judgment.

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