M/s Gurukul

Civil Writ Jurisdiction Case No.9171 of 2016

FORUM	ORDER DATE	NOTE TYPE
Patna High Court	27 Oct 2016	Source extract

01 CONCLUDING COURT PASSAGE - SOURCE EXTRACT

12. Considering the fact that impugned order of assessment has been made by Income Tax Officer (Exemptions), Muzaffarpur, who, in the light of the Notification, dated 22nd October, 2014, has not been vested with the jurisdiction to deal with the Trust, which do not claim exemption from payment of taxes, the Income Tax Officer (Exemptions), Muzaffarpur, could not have, apparently, made any assessment of tax in the case of the present petitioner. 13. In other words, the impugned order of assessment runs wholly contrary to the directions of the CBDT contained in the Notification, dated 22nd October, 2014, which are, admittedly, binding on even the assessing authority concerned. 14. Because of the fact that the assessment, has impugned in the present case, has been made by an authority, which had no jurisdiction to make assessment inasmuch as the authority to make assessment stood vested in the Commissioner of Income-Tax (Exemption), Patna, the impugned assessment, so made, is void ab initio and cannot be regarded as a mere irregularity. 15. Left, therefore, with no other option, we hereby, in the interest of justice, set aside and quash the impugned assessment and demand notice, dated 31.03.2016, raised by the respondent- Income Tax Officer (Exemption), Muzaffarpur, with, however, liberty given to the Revenue to deal with the question of assessment of the petitioner’s case, in accordance with law, in the light of the Notification, dated 22nd October, 2014. 16. In terms of the above, this writ petition accordingly stands allowed. However, there shall be no order as to costs.

SOURCE & VERIFICATION

Supplied court copy / compilation pp. 75-81

READ ORDER

AI DISCLOSURE

AI-assisted preparation: this document was generated with AI using the identified source and may contain extraction, interpretation or omission errors. It has not been independently approved by a practising professional. Verify every material statement against the complete original order.

PROFESSIONAL DISCLAIMER

General research information only; not legal or tax advice, a certified judgment, or a substitute for the full order. Applicability depends on the facts, assessment year, statutory version and jurisdiction. Subsequent appeals, stays, reversals and legislative changes have not been checked unless expressly stated. Downloading does not create a professional engagement. Obtain case-specific advice before reliance.