

Lalit Narayan Mishra College of Business Management

Civil Writ Jurisdiction Case No.333 of 2022

FORUM

Patna High Court

ORDER DATE

21 Mar 2022

NOTE TYPE

Source extract

01 CONCLUDING COURT PASSAGE - SOURCE EXTRACT

iii. To hold and declare that the order passed by assessing officer for rectification is unreasonable and illegal because no reason or at least valid reason has been assigned in the order to support the assessment and demand rather the order in question is cryptic and non speaking being contrary to the document available on record. iv. To hold and declare that the demand created by the respondent assessing officer is wholly unreasonable and illegal because the assesses is a trust which running college and the activities carried out by trust is wholly charitable as such the whole of the receipt/income is exempted from levy of tax within the meaning of income tax act. v. To issue any other writ/writs, order/orders, direction/directions as your honour deemed fit and proper.” Learned counsel for the petitioner, inviting our attention to the supplementary counter affidavit filed on behalf of the respondents, fairly states that during pendency of the present petition, substantial relief stands granted, inasmuch as, the amount assessed stands reduced from Rs. 1,53,63,423 to Rs. 38,73,763/- with consequential reduction in the demand to Rs. 14,69,387/-. Learned counsel for the petitioner further states that petitioner be granted liberty to challenge the said order afresh by way of separate writ petition. Liberty granted. The petition stands disposed of in the aforesaid terms. Interlocutory application(s), if any, shall also stand disposed of. veena/rajiv- (S. Kumar, J)

SOURCE & VERIFICATION

Supplied court copy / compilation pp. 567-569

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