The High Court Of Madhya Pradesh

WP-2505-2019

(MAHARSHI MAHESH YOGI VEDIC VISHWAVIDYALAYA A BODY INCORPORATED UNDER THE PROVISIONS OF MAHARISHI MAH* Vs *ASSISTANT COMMISSIONER INCOME TAX (EXEMPTION))

Jabalpur, Dated : 18-02-2019

Shri R.N. Singh, Senior Advocate with Shri Avinash Zargar and Shri Akshay Pawar, Advocates for the petitioner.

Petitioner is assailing the order dated 31.01.2019 passed by Assistant Commissioner of Income Tax (Exemption) Circle-Raipur (C.G.). The office has raised an objection regarding the maintainability of writ petition at Jabalpur on the territorial ground.

During the course of submissions, Shri R.N. Singh, learned senior counsel for petitioner candidly accepted that petitioner has also preferred an appeal against the said order to Commissioner of Income Tax (Appeals), Jabalpur and the memo of appeal is on record as *Annexure-P/6*.

Even if we ignore the office objection on the point of territorial jurisdiction, petitioner having invoke the appellate jurisdiction of Commissioner of Income Tax (Appeals) Jabalpur cannot be permitted to have parallel proceedings by way of this petition and appeal against the same order.

Faced with this situation, Shri R.N. Singh, learned senior counsel for petitioner submits that he may be permitted to withdraw the petition with liberty to pursue the appeal before the Appellate Authority.

In view of the open Court statement made by Shri R.N.

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Singh, learned senior counsel, present writ petition is disposed of as having been withdrawn.

We expect that if an application for stay as per law is made, the Appellate Authority shall also consider the application for stay as per law expeditiously .

Accordingly, Writ Petition stands ***disposed of***.

C.C. as per rules.

(S.K. SETH)
CHIEF JUSTICE

(VIJAY KUMAR SHUKLA)
JUDGE

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