J.P. Mathur Vs. Cit

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SooperKanoon Citation : sooperkanoon.com/770523

Court : Rajasthan

Decided On : Feb-17-2003

Reported in : [2003]133TAXMAN390(Raj)

Appeal No. : S.B. Civil Writ Petition No. 2969 of 2002 17 February 2003

Appellant : J.P. Mathur

Respondent : Cit

Advocate for Pet/Ap. : Yuv Raj Sonel, *for the Assessee* S. Bhandawat, *for the Revenue*

Judgement :
ORDER

The petitioner is aggrieved against the demand created by respondent No. 2 of the Rs. 25,313 as demand of income-tax by disallowing the exemption provided under section 10(14) of the Income Tax Act. According to learned counsel for the petitioner, the controversy has been settled down by Division Bench in LIC of India v. Union of India and connected DBC Special Appeal No. 406/2001 decided on 22-1-2003. According to both the counsel, in view of decision of this court, this demand of Rs. 25,313 against the petitioner is liable to be quashed.

2. In view of above submission of learned counsel for the parties, the writ petition of the petitioner is allowed. The demand raised against the petitioner of Rs. 25,313 under section 10(14) of the Income Tax Act is quashed. Consequently, the notice

of demand is also quashed.

3. It is submitted by learned counsel for the petitioner that in pursuance of said demand, respondents have issued notice dated 27-1-2003 and attached the bank account of the petitioner which is in UCO Bank, Station Road, Makrana. Since the demand itself has been quashed by this court, therefore, if any attachment order has been issued by the respondents, they are directed to withdraw the same forthwith.

4. The writ petition is allowed as stated above.