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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ W.P.(C) 3951/2010

JD TYTLER SCHOOL SOCIETY ..... Petitioner
Through : Mr Arunabh Chowdhury with
Mr Vaibhav Tomar

versus

DIRECTOR GENERAL OF INCOME TAX AND ANR ..... Respondents
Through : Mr Kamal Sawhney with
Mr Shashank Singh

AND

\+ W.P.(C) 897/2012

J.D.TYTLER SCHOOL SOCIETY ..... Petitioner
Through : Mr Arunabh Chowdhury with
Mr Vaibhav Tomar

versus

DIRECTOR GENERAL OF INCOME TAX
(EXEMPTION) AND ORS ..... Respondents
Through : Mr Kamal Sawhney with
Mr Shashank Singh

CORAM:
HON'BLE MR JUSTICE BADAR DURREZ AHMED
HON'BLE MR JUSTICE R.V.EASWAR

ORDER

% **09.01.2013**

In these writ petitions the orders passed by the DGIT (Exemption) dated 30.11.2009 and 23.02.2011 pertaining to the assessment years 2008-09, 2009-2010 and the assessment year 2010-11, respectively, are impugned.

The learned counsel for the petitioner states that certain objects were found to be objectionable by the respondent and, as a result of which, the petitioner has been denied the exemption under Section 10 (23C) (vi) of the Income Tax Act, 1961. This

is the only issue that has been raised before us. The learned counsel for the petitic states that the petitioner has amended its Memorandum of Association by removing the objectionable objects on 16.01.2012.

In these circumstances, he requests that the matter be remanded to the respondent for consideration of the petitioner's case afresh. Without making any observations as to the effect of the amendment, we set aside the impugned orders and remand the matters to the respondent for a consideration afresh in accordance with law.

These writ petitions stand allowed to the aforesaid extent.

BADAR DURREZ AHMED, J

R.V.EASWAR, J

JANUARY 09, 2013
SR