

IN THE HIGH COURT OF KERALA AT ERNAKULAM

ITA.No. 370 of 2010()

1. THE COMMISSIONER OF INCOME TAX,
... Petitioner

Vs

1. CATHOLIC DIOCESE OF BATHERY,
... Respondent

For Petitioner :SRI.JOSE JOSEPH, SC, FOR INCOME TAX

For Respondent : No Appearance

The Hon'ble MR. Justice C.N.RAMACHANDRAN NAIR
The Hon'ble MR. Justice B.P.RAY

Dated :08/11/2010

O R D E R

C .N. RAMACHANDRAN NAIR, &
BHABANI PRASAD RAY, JJ.

I.T.A. Nos. 370 & 373 of 2010

Dated this the 8th day of November, 2010

JUDGMENT

Ramachandran Nair, J.

The question raised is whether an institution with charity and religion as objects is entitled to income-tax exemption. We have taken the view that if charitable and religious purposes independently enjoy income tax exemption, those with combination of objects are also entitled to exemption. The said decision is taken in I.T.A.Nos. 116 of

2010 and connected cases. Since the issue raised in these two appeals is also the same, following the judgment above referred, we dismiss these two appeals filed by the revenue.

(C.N.RAMACHANDRAN NAIR)
Judge.

(BHABANI PRASAD RAY)
Judge.

2

kk

