

S U P R E M E C O U R T O F I N D I A  
R E C O R D O F P R O C E E D I N G S

Petition(s) for Special Leave to Appeal (C) No(s). 14622/2020

(Arising out of impugned final judgment and order dated 18-08-2020 in ITA No. 382/2012 passed by the High Court Of Karnataka At Bengaluru)

INDIA HERITAGE FOUNDATION

Petitioner(s)

VERSUS

THE DIRECTOR OF INCOME TAX (EXEMPTIONS) & ANR. Respondent(s)  
(FOR I.R. )

Date : 15-12-2020 This petition was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE ASHOK BHUSHAN  
HON'BLE MR. JUSTICE R. SUBHASH REDDY  
HON'BLE MR. JUSTICE M.R. SHAHFor Petitioner(s) Mr. Arvind Datar, Sr. Adv.  
Ms. Vani H., Adv.  
Mr. Vikas Singh Jangra, AOR

For Respondent(s)

UPON hearing the counsel the Court made the following

## O R D E R

The High Court by its impugned order directed the Assessing Officer to deal with the claim of the assessee afresh in accordance with law.

Mr. Arvind Datar, learned senior counsel appearing for the petitioner submits that in view of the observations made by the High Court, the consequences of the retrospective amendment in Section 13(8) may not be considered by the Assessing Officer.

We make it clear that it shall be open for the Assessing Officer to consider all the pleas of the assessee including the consequences of the retrospective amendment in accordance with law

irrespective of the observations made by the High Court or the ITAT.

Subject to above observations, we are not inclined to entertain this petition.

The special leave petition is, accordingly, dismissed.

Pending applications, if any, stand disposed of.

(MEENAKSHI KOHLI)  
ASTT. REGISTRAR-cum-PS

(RENU KAPOOR)  
BRANCH OFFICER