



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23-07-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 16232 of 2026
and W.M.P.No.17434 of 2026**

Anbanathapuram Vagaiyara Charities
Rep by its Administrator Justice K.Venkatraman
Retd., 18 Thiruvilandur Mayiladuthurai,
Nagapattinam 609001 Tamil Nadu
PAN.AABTA6522A

..Petitioner(s)

Vs

Commissioner of Income Tax (Exemptions)
3rd Floor, Annexe Building, Aayakar Bhawan,
121, Mahatma Gandhi Road,
Nungambakkam, Chennai-600 034

..Respondent(s)

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus, call for the records of the respondent in DIN. ITBA/EXM/F/EXM45/2025-26/1087728460(1) and quash the order dt.23.03.2026 passed therein and further direct the respondent to grant registration u/s.12AB of the Income Tax Act, 1961.

For Petitioner(s): MS. Hema Muralikrishnan

For Respondent(s): Mr.V.J.Arulraj, Sr. SC



ORDER

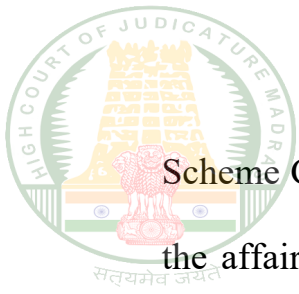
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Asserting that it is a charitable trust, the petitioner had applied for renewal of registration under Section 12AB of the Income Tax Act, 1961 (I-T Act). Said application was rejected under the order impugned herein.

2. Adverting to the impugned order, learned counsel submits that said order makes reference to reply dated 17.11.2024, but does not engage with such reply. In addition, she points out that the order did not take into consideration subsequent communications, including communication dated 16.03.2026 from the Administrator, a retired Judge of this Court, informing the Commissioner about the nature of activities of the trust. Therefore, she submits that re-consideration is warranted.

3. In response, learned senior standing counsel makes the preliminary objection that the petitioner has an effective alternative remedy of statutory appeal. He adds that the petitioner did not justify the nature of activities carried on by it and establish that said activities fall within the scope of sub-section (15) of Section 2 of the I-T Act.

4. The petitioner has placed on record communication dated 16.03.2026. Said communication was addressed by the Administrator appointed by the



Scheme Court Judge, Mayiladuthurai. It appears from said communication that the affairs of the trust are being subject to regulation under Section 92 of the Code of Civil Procedure. The communication mentions the nature of activities in paragraph 5 thereof. These activities appear *prima facie* to fall within the scope of Section 2(15).

5. In the impugned order, the request for registration appears to have been rejected solely on the ground that the trust is deriving rental income, including from the commercial properties. The deployment of such funds has not been examined. Therefore, re-consideration is necessary. Towards that end, the impugned order is set aside and the matter is remanded for re-consideration. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within **three months** from the date of receipt of a copy of this order.

6. Therefore, this writ petition is disposed of on the above terms. Consequently, the connected writ miscellaneous petition is closed. There shall be no order as to costs.

23-07-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
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To

Commissioner of Income Tax (Exemptions)
3rd Floor, Annexe Building, Aayakar Bhawan,
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SENTHILKUMAR RAMAMOORTHY, J.

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