IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE ANTONY DOMINIC
&
THE HONOURABLE MR. JUSTICE SHAJI P.CHALY

TUESDAY, THE 21ST DAY OF JULY 2015/30TH ASHADHA, 1937

ITA.No. 64 of 2014 ()

AGAINST THE ORDER IN ITA 348/Coch/2011 of I.T.A.TRIBUNAL,COCHIN BENCH
DATED 29-11-2013

APPELLANT(S)/APPELLANT:-:

SHIVANANDA YOGA VEDANTA DHANWANTARI ASHRAMAM,
NEYYARDAM, TRIVANDRUM, PAN:AAFTS7916J.

BY ADVS.SRI.JOSEPH MARKOSE (SR.)
SRI.V.ABRAHAM MARKOS
SRI.BINU MATHEW
SRI.TOM THOMAS (KAKKUZHIYIL)
SRI.ABRAHAM JOSEPH MARKOS
SRI.ABRAHAM VARGHESE THARAKAN

RESPONDENT(S)/RESPONDENT:-:

THE COMMISSIONER OF INCOME-TAX,
TRIVANDRUM - 695 001.

R. BY ADV. SRI.JOSE JOSEPH, SC, FOR INCOME TAX

THIS INCOME TAX APPEAL HAVING BEEN FINALLY HEARD ON 21-07-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX IN ITA.64/14

APPELLANTS' EXHIBITS:

ANNEXURE A: TRUE COPY OF REGISTRATION NO.C 301/TECH/TVM-50/91-92 DATED 8.6.1992 GRANTED U/S 12A(a) OF THE ACT TO THE APPELLANT ALONG WITH CORRIGENDUM DATED 28.6.1999.

ANNEXURE B: TRUE COPY OF THE ORDER DATED 4.3.2011 CANCELLING THE REGISTRATION OF THE APPELLANT TRUST.

ANNEXURE C: TRUE COPY OF THE APPEAL DATED 4.5.2011 PREFERRED BY THE APPELLANT AGAINST THE ANNEXURE B ORDER BEFORE THE APPELLATE TRIBUNAL.

ANNEXURE D: TRUE COPY OF THE ARGUMENT NOTE WITHOUT ANNEXURES FILED BY THE APPELLANT BEFORE THE APPELLATE TRIBUNAL.

ANNEXURE E: CERTIFICE COPY OF THE IMPUGNED ORDER DATED 29.11.2013 OF THE INCOME TAX APPELLATE TRIBUNAL, COCHIN BENCH IN ITA.NO.348/COCH/2011.

/TRUE COPY/

PS TO JUDGE

ANTONY DOMINIC & SHAJI P. CHALY, JJ.

I.T.A.No.64 of 2014

Dated this the 21st day of July, 2015

JUDGMENT

Antony Dominic, J.

1. This appeal by the assessee is directed against the order passed by the Income Tax Appellate Tribunal, Cochin Bench in ITA.348/11.

2. The assessee is a charitable trust registered under section 12A of the Income Tax Act, 1961. Later, based on the amendment to section 2(15) effected in 2009, registration was withdrawn by the Commissioner in exercise of his power under section 12AA, as per Annexure B order. This was the order which was challenged before the Tribunal. By the impugned order, the Tribunal upheld the power of the Commissioner under section 12AA and rejected the contention of the appellant that it was providing education. However, the Tribunal remitted the matter to the Commissioner to examine whether the appellant is providing medical relief.

3. During the pendency of this appeal, the Commissioner considered the matter as directed by the Tribunal and

held that the appellant is providing medical relief and on that basis, restored the registration under section 12A. In that view of the matter, it is unnecessary to examine the contentions raised in the appeal. Therefore, this appeal is closed as infructuous.

However, we leave open the contentions of the appellant that it is providing education and therefore, is entitled for registration, to be raised and adjudicated in future.

Sd/-
ANTONY DOMINIC, Judge.

Sd/-
SHAJI P. CHALY, Judge.

kkb.