IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

ITA-153-2015 (O&M)
Date of decision:- 13.07.2015

The Commissioner of Income Tax (Exemptions), Chandigarh
...Appellant

Versus

Vishvas
...Respondent

CORAM: HON'BLE MR. JUSTICE S.J. VAZIFDAR, ACTING CHIEF JUSTICE
HON'BLE MR. JUSTICE G.S. SANDHAWALIA

Present: Ms. Urvashi Dhugga, Advocate,
for the appellant.

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S.J. VAZIFDAR, A.C.J. (ORAL)

This is an appeal against the order of the Income Tax Appellate Tribunal dated 09.06.2014.

2. It was found that the Tribunal in the assessee's case in ITA No. 856/Chd/2012 accepted the contention of the assessee and directed the revenue to allow the registration under Section 12AA of the Income Tax Act, 1961 (in short the Act) and that, therefore, there was no justification to deny the exemption under Section 80G of the Act. The Tribunal set aside the order of the Commissioner and remitted the matter to his file to examine whether the assessee fulfills the condition prescribed by Section 80G and, if so, to grant the same.

3. Against the order of the Tribunal in ITA No. 856/Chd/2012, the department/appellant had filed ITA-322-2013 which was dismissed by an order of this Court dated 13.05.2014.

3. The order regarding grant of registration under Section 12AA of the Act, therefore, has attained finality.

4. The appeal is, therefore dismissed.

(S.J. VAZIFDAR)
ACTING CHIEF JUSTICE

(G.S. SANDHAWALIA)
JUDGE

13.07.2015
Amodh