IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.12.2016

CORAM:

THE HON'BLE MR.JUSTICE HULUVADI G.RAMESH
&
THE HONOURABLE DR.JUSTICE ANITA SUMANTH

Tax Case Appeal Nos.9 TO 11 OF 2013
and
M.P.Nos.1, 2 and 2 of 2013
in
TCA Nos.9 to 11 of 2013

Human Care League
1, Kulasekaran Street,
Sundaram Colony,
Tambaram East, Chennai 600 059. ... Appellant in all appeals

Versus

The Assistant Director of Income Tax
(Exemptions) IV,
Chennai. ... Respondent in all appeals

Prayer in TCA 9/2013:Appeal filed under Section 260 A of the Income Tax Act, 1961, against the order of the Income Tax Appellate Tribunal, "A" Bench, dated 27.08.2012, passed in ITA No.732/Mds/2011 in respect of the assessment year 2000-01.

Prayer in TCA 10/2013:Appeal filed under Section 260 A of the Income Tax Act, 1961, against the order of the Income Tax Appellate Tribunal, "A" Bench, Chennai dated 27.08.2012, passed in ITA No.733/Mds/2011 in respect of the assessment year 2002-03.

Prayer in TCA 11/2013:Appeal filed under Section 260 A of the Income Tax Act, 1961, against the order of the Income Tax Appellate Tribunal, "A" Bench, Chennai dated 27.08.2012, passed in ITA No.881/Mds/2011 in respect of the assessment year 1999-2000.

For Appellant in all appeals : Mr.P.V.Sudhakar

For Respondent in all appeals : Mr.J.Narayanasamy

J U D G M E N T

(Judgment of the Court was delivered by Anita Sumanth, J.)

These Tax Case (Appeals) are filed challenging an order of Income Tax Appellate Tribunal passed in ITA No.732/Mds/2011 (Assessment Year 2000-01), ITA No.733/Mds/2011 (Assessment Year 2002-03) and ITA No.881/Mds/2011 (Assessment Year 1999-2000) dated 27.08.2012.

2. The substantial questions of law raised in the above appeals are as follows:-

" 1. Whether, on the facts and in the circumstances of the case, the Tribunal was correct in not following the earlier order of a Co-ordinate Bench of the very same Tribunal on the very same issue holding that if an order rejecting the application under section 12A

of the Income Tax Act, 1961 has not been passed, then the trust is deemed to be registered under the said section?

2.Is not the Tribunal wrong in overlooking the fact that the appellant herein is deemed to be registered under section 12A of the Act when the Department had not rejected its application for registration within the stipulated period of six months?

3. Heard learned counsels appearing on behalf of the assessee/appellant and the respondent.

4.The only issue for consideration in these appeals is as to whether an application for Registration under section 12A of the Income Tax Act, if not disposed within six months from the date of filing the application, should be deemed to have been accepted for the purpose of grant of Registration. The very issues that we are concerned with have been considered and decided by the Allahabad High Court in the matter of Society for the Promotion of Education Adventure Sport & Conservation of Environment vs Commissioner of Income Tax, (216 CTR 167), affirmed by the Supreme Court in **(2016) 382 ITR 6 (SC)**.

HULUVADI G.RAMESH, J.
&
Dr. ANITA SUMANTH, J.

5.In the light of the above judgment, we reverse the order of the Income Tax Appellate Tribunal and hold that the applications of the assessee for the assessment years 1999-2000, 2000-2001 and 2001-2003, shall be deemed to be accepted in so far as the same have not been disposed of within 6 months from the date of filing. As clarified by the Supreme Court in paragraph No.5 of the judgment, the date of registration in this case shall be on and with effect from 19.02.2000. The Tax Case (Appeals) stand allowed in the above terms. No costs. Consequently, the connected miscellaneous petitions are closed.

[H.G.R.,J.] **[A.S.M.,J.]**
05.12.2016

Vri
Index:Yes/No
Internet:YesNo
To

The Income Tax Appellate Tribunal,
Madras "A" Bench, Chennai.

Tax Case Appeal Nos.

9 to 11 of 2013