IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.3.2016

CORAM :

THE HONOURABLE MR.JUSTICE V.RAMASUBRAMANIAN

AND

THE HONOURABLE MR.JUSTICE N.KIRUBAKARAN

TAX CASE APPEAL NOS.224 TO 226 OF 2016
AND CMP.NOS.4122 & 4123 OF 2016

The Commissioner of Income
Tax, Chennai. ...Appellant in all the TCAs

Vs

M/s.Yelchur Venkata Kotiah
Charities, Chennai-1. ...Respondent in all the TCAs

APPEALS under Section 260A of the Income Tax Act, 1961 against the common order dated 24.2.2014 made in I.T.A.Nos.1902 to 1904/Mds/2013 on the file of the Income Tax Appellate Tribunal, Madras 'B' Bench for the assessment years 2002-03, 2007-08 and 2010-11 as against the Order dated 23/9/2013 in ITA No.196,197 & 2011/12-13) on the file of the Commissioner of Income Tax (Appeals)-VII in GIR.No./PAN/TAN No.AAATY0056C for the assesment year 2002-03, 2007-08 & 2010-11 and as against the order dated 21/1/2013 for the assessment year 2010-11,2002-03 & 2007-08, and as against the order dated 16.4.2012 on the file of the Income Tax Appellate Tribunal, Chennai'D' Bench, in I.T.A.Nos 2076 & 2077/Mds/2011 for the assessment year 2002-03 &2007-08 in PAN No.AAATY0056C

For Appellant : Mr.J.Narayanasamy

COMMON JUDGMENT

(JUDGMENT WAS DELIVERED BY V.RAMASUBRAMANIAN,J)

These appeals, filed by the Revenue under Section 260A of the Income Tax Act, 1961, arise out of a common order of the Income Tax Appellate Tribunal, raising the following substantial questions of law :

"(i) Whether on the facts and circumstances of the case, the Tribunal was right in law in holding that the assessee is entitled for the benefits under Section 11 of the Act even though the assessee failed to produce any evidence for having filed any application for registration and had obtained the registration of the trust under Section 12A/12AA from the Competent Authority? and

(ii) Whether on the facts and circumstances of the case, the Tribunal was right in holding that the assessee is entitled for exemption under Section 11 as a consequence of inferred registration under Section 12A without adjudicating whether the assessee had complied with the provisions granting exemption under Section 11?"

2. Heard Mr.J.Narayanasamy, learned Standing Counsel for the Department.

3. The respondent/assessee is a charitable trust, which came into existence way back in 1954. It is an admitted fact that the assessee has been filing returns every assessment year, as a registered charitable trust.

4. In the previous assessment years, the Assessing Officer has accepted the fact that it is a registered charitable trust and allowed the exemption claimed. But, suddenly, an issue was raised as to whether the assessee had registration under Section 12A/12AA of the Act. On the ground that they were not able to produce the proof of registration, the Assessing Officer proceeded to pass orders. The same was also confirmed by the Appellate Commissioner. However, the Tribunal allowed the appeals of the assessee, holding that even as per the assessment orders relating to the assessment years 1979-80, 1987-88 and 1988-89, the assessee was treated as a registered public charitable trust. Therefore, we do not think that the Tribunal committed any error of law requiring intervention by this Court.

5. Accordingly, the above tax case appeals are dismissed. Consequently, the above CMPs are also dismissed.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

To

1.The Income Tax Appellate Tribunal,
Madras 'B' Bench,
Chennai.

2.The Commissioner of Income Tax (Appeal-VII)
121, Mahatma Gandhi Road, Chennai-34.

3.The Income Tax Appellate Tribunal,
Chennai 'D' Bench, Chennai.

+1cc to Mr.J.Narayanasamy, Advocate Sr.18210

TCA.Nos.224 to 226 of 2016 &
CMP.Nos.4122 & 4123 of 2016

svi(CO)
srg(06/04/2016)