IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO. 1470 OF 2014

Director of Income Tax (Exemption) .. Appellant

v/s.

M/s. Vanita Samaj .. Respondent

Mr. Ashok Kotangle a/w Ms. Padma Divakar, Mr. Arun Nagarjun for the appellant
Mr. Ashok Patil for the respondent

CORAM : M.S. SANKLECHA &
A.K. MENON, J.J.

DATED : 14th FEBRUARY, 2017.

P.C.

1. This Appeal under Section 260-A of the Income Tax Act, 1961 (the Act) challenges an order dated 26th February, 2014 passed by the Income Tax Appellate Tribunal (the Tribunal). The impugned order is in respect of Assessment Year 2009-10.

2. The Revenue has urged the following substantial question of law for our consideration :-

> *"Whether on the facts and in the circumstances of the case and in law, the Tribunal was justified in holding that the*

Registration u/s 12A of the Income Tax Act,1961, once granted could not be reviewed or withdrawn in the absence of stipulation to the effect in Section 12AA(3) of the Act?

3. We have today by our order dated 14th February, 2017 dismissed the Revenue's appeal being Income Tax Appeal No.1420 of 2014 (*Director of Income Tax (Exemption) Vs. North Indian Association*). Mr. Kotangle, the learned Counsel appearing for the appellant Revenue states that for the reasons indicated in our order passed (dictated) in Court today in DIT(Exemption) Vs. North Indian Association (surpa), the question as framed in the present appeal would also not give rise to any substantial question of law.

4. In view of the submission made on behalf of the Revenue, we do not entertain this question.

5. Accordingly, the appeal is dismissed. No order as to costs.

(A.K. MENON, J.) **(M.S. SANKLECHA, J.)**