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

INCOME TAX APPEAL NO.600 OF 2015

DIT (Exemptions), Mumbai-400 012 .... Appellant
Vs.
Breach Candy Swimming Bath Trust .... Respondent

Mr. Ashok Kotangle i/by Ms Padma Divakar for the Appellant.

CORAM: S.C. DHARMADHIKARI &
PRAKASH D. NAIK, JJ.

DATE : SEPTEMBER 19, 2017

P.C:

1. This appeal of the Revenue challenges the order passed on 30-6-2014 by the Income Tax Appellate Tribunal, Bench at Mumbai, in Income Tax Appeal No.1100/Mum/2012.

2. The Assessment Year is 2009-10 and this fact is crucial.

3. In allowing the respondent/assessee's appeal

challenging the order dated 26-12-2011 passed by the Director of Income Tax (Exemption), Mumbai, the Tribunal has held that the power to withdraw the registration granted under Section 12A of the Income Tax Act, 1961 vests in the authority in terms of the amendment introduced by Finance Act, 2010 with effect from 1-6-2010. The Central Board of Direct Taxes Circular No.1/2011, dated 6-4-2011, explains why this amendment will apply for the Assessment Year 2011-12 and subsequent years.

4. The Tribunal held that in the year under consideration, namely, Assessment Year 2009-10, the Director of Income Tax (Exemption), Mumbai could not have cancelled the registration under Section 12A.

5. This precise conclusion of the Tribunal in other matters were assailed before this Court. Mr. Kotangle, appearing on behalf of the Revenue and in support of this appeal, brings to our notice order dated 14-2-2017 in Income Tax Appeal No.1429 of 2014 {*Director of Income Tax (Exemption) vs. The North Indian Association*} of this Court. It is conceded that the

very question which is proposed as substantial question of law in this appeal stands answered in terms of this order against the Revenue and in favour of the assessee.

6. Following it, we have no hesitation in concluding that the present appeal does not raise any substantial question of law. It is dismissed. There will be no order as to costs.

7. We request Mr. Kotangle to furnish a list of similar appeals of the Revenue and if the details are provided to the Registry within ten days from today, the Registry shall list all such appeals of the Revenue for disposal following the orders of two Division Benches of this Court.

(PRAKASH D. NAIK, J.) (S.C. DHARMADHIKARI, J.)