The Hon'ble Sri Justice C.V.Nagarjuna Reddy

and

The Hon'ble Sri Justice Challa Kodanda Ram

I.T.T.A.No.642 of 2016

Dt: 02-11-2017

Between:

The Director of Income Tax (Exemptions)
Hyderabad

....Appellant

and

M/s.Palem Mangamma Trust
Hyderabad

....Respondent

Counsel for the Appellant: **Mr.J.V.Prasad,**
Sr.SC for Income Tax Dept.,

The Court made the following:

Judgment: **(per Hon'ble Sri Justice C.V.Nagarjuna Reddy)**

This Appeal is filed against Order, dated 21-06-2012, in ITA.No.357/Hyd/2012, on the file of the Income Tax Appellate Tribunal, Hyderabad 'B' Bench, Hyderabad (for short 'the Tribunal').

The issue before the Tribunal was whether the respondent-Trust was entitled to be registered under the Income Tax Act, 1961 (for short 'the Act'). Without adjudicating on the merits of the case, the Tribunal has remanded the matter to the appellant to examine whether the respondent has fulfilled all the conditions prescribed under Section 12 AA of the Act and if so, the registration has to be granted from the date of amendment of the trust deed.

The necessity of adjudicating this Appeal, on merits, is obviated as Mr.J.V.Prasad, learned Senior Standing Counsel for Income Tax Department, informed that after the appeal was disposed of by the Tribunal, the appellant has registered the respondent- Trust.

In view of the same, the cause in this Appeal does not survive for adjudication and the same is, accordingly, dismissed without adjudicating on the question as to whether the amended trust deed can be taken into account for considering the claim for registration of a Trust under Section 12 AA of the Act.

(C.V.Nagarjuna Reddy, J)

(Challa Kodanda Ram, J)

Date: 02-11-2017
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