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

and

The Hon'ble Sri Justice Challa Kodanda Ram

ITTA No.688 of 2017

Date: 30.10.2017

Between:

The Pr. Commissioner of Income-Tax (Exemptions),
Hyderabad

… Petitioner

and

Govata Foundation
Hyderabad

…Respondent

Counsel for the Petitioner: **Mr.J.V.Prasad**
Senior Standing Counsel for Income Tax Dept.,

The Court made the following:

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

The respondent has filed ITA.No.1028/Hyd/2014 before the Income Tax Appellate Tribunal, Hyderabad Bench A, Hyderabad, feeling aggrieved by the direction issued by the Director of Income Tax to obtain registration from the competent authority of the Government of Andhra Pradesh under Section 43 of the Andhra Pradesh Charitable and Hindu Religious Institutions and Endowments Act, 1987 (for short 'the Act'), within six months, while granting registration under Section 12 AA of the Income Tax Act, 1961.

The Tribunal has allowed the Appeal based on a Judgment of the Co-ordinate Bench in the case of **Ahinsa Education and Health Trust, Hyderabad**[1], wherein it was held that the Director of Income Tax (E) cannot insist upon obtaining registration under Section 43 of the Act.

In the Memorandum of grounds, the appellant has neither disputed that the issue decided in **Ahinsa Education** (cited supra) is not identical to that raised in the present case nor pleaded that the said order was questioned in an Appeal. In the absence of

[1] **ITA.No.1408/Hyd/2013**

such a plea, it is reasonable to presume that the order in **Ahinsa Education** (cited supra) has attained finality.

As the view taken by the Tribunal in **Ahinsa Education** (cited supra) was allowed to become final, this Appeal is dismissed.

(C.V.Nagarjuna Reddy, J)

(Challa Kodanda Ram, J)

Dt: 30th October, 2017
lur