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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
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\+ **ITA No. 293/2017**

CHIEF COMMISSIONER OF INCOME
TAX-(EXEMPTIONS) ... Appellant
Through: Mr. Zoheb Hossain, Senior Standing Counsel with Ms. Devika Jain, Advocates

versus

UMA SANJEEVANI CHARITABLE TRUST ... Respondent
Through: Dr. Shashwat Bajpai, Mr. Sharad Agarwal, Ms. Sumangla Saxena and Ms. Karishma Chanana, Advocates

**CORAM:**
**JUSTICE S. MURALIDHAR**
**JUSTICE PRATHIBA M. SINGH**

**<u>O R D E R</u>**
% **11.08.2017**

1. This is an appeal by the Revenue against the order dated 19th September, 2016 passed by the Income Tax Appellate Tribunal ('ITAT') in ITA No. 1411/Del/2016 for the Assessment Year ('AY') 2016-17.

2. The question urged by the Revenue in this appeal is:

> Whether the ITAT erred in allowing the appeal of the applicant/assessee in contravention of the procedure provided in Section 12AA of the Act, by allowing the rectification of the Trust Deed after the Commissioner's Order of rejection from granting exemption?

3. On 17th April 2017, this Court passed the following order in this appeal:

> "1. Notice. Mr. Shashwat Bajpai, learned' counsel for the Respondent accepts notice.
>
> 2. An affidavit will be filed on behalf of the Respondent, not later than one week prior to the next date, to explain the precise circumstances under which the rectification of the. deed of trust took place. A copy of the rectified trust deed will also be enclosed with the affidavit.
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> 3. List on 1 August 2017."

4. Pursuant to the order dated 17th April, 2017, an affidavit has been filed by Mr. A.P. Singh, who is one of the trustees of the Uma Sanjeevani Charitable Trust (Respondent), placing on record *inter alia* the Rectification Deed dated 22nd January, 2016. He has also enclosed, with the affidavit, an order dated 4th May, 2017 passed by the Commissioner of Income Tax (Exemptions) granting registration under Section 12-AA read with Section 12A of the Income Tax Act, 1961 ('Act') to the Respondent Trust after taking on record the Rectification Deed.

5. In that view of the matter, no substantial question of law arises for determination by the Court in this appeal. The appeal is accordingly dismissed.

**S. MURALIDHAR, J.**

**PRATHIBA M. SINGH, J.**

**AUGUST 11, 2017**
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