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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ **ITA 30/2017**

COMMISSIONER OF INCOME TAX (EXEMPTION) ..... Appellant
Through: Mr. Ruchir Bhatia, Advocate.

Versus

VISHWANATHAN MEDICAL FOUNDATION ..... Respondent
Through: Mr. Ranjan Bhatia, Advocate.

CORAM: JUSTICE S.MURALIDHAR
JUSTICE PRATHIBA M. SINGH

O R D E R

% **26.07.2017**

C.M.No.1045 /2017 (Exemptions)

1. For the reasons stated in the application, it is allowed subject to all just exceptions.

C.M.No.1046/2017 (delay in re-filing)

2. For the reasons stated in the application, the delay in re-filing is condoned and the application is disposed of.

ITA No.30/2017

3. The Revenue is in appeal against an order dated 21st April, 2016 passed by the ITAT in ITA No.358/Del/2014.

4. The issue urged by the Revenue is whether the ITAT was justified in

allowing the Respondent/Assessee's application for registration as a charitable institution under Section 12A of the Income Tax Act, 1961 ('the Act')?

5. The Assessee's application was initially rejected by the Director of Income Tax (Exemption) by an order dated 22nd November, 2013 on the ground that the documents which were required to be submitted by the Assessee were, in fact, not submitted. The said order dated 22nd November, 2013 noted that the Assessee had by its letter dated 18th July, 2013 informed that it was claiming exemption under Section 10 (23C) (iiiae) of the Act. In the said order the Assessee was asked to furnish a copy of the registration under Section 10 (23C).

6. In the appeal filed by the Assessee against the said rejection before the ITAT, the Assessee was able to produce the documents to show that its income was in fact exempt under Section 10(23C)(iiiae). This was evident from the assessment order passed in the case of Assessee for AY 2013-14. Further, the Assessee had been allowed exemption under Section 11 of the Act by the ITAT in AY 1990-91 as well. It was noted by the ITAT that the Assessee had filed all the information before the ITO, Headquarters (Exemptions) as was evident from the paper book filed by the Assessee.

7. In the circumstances, there was no need for the ITAT to have remanded the matter to the Director of Income Tax (Exemptions) for a fresh determination. There was sufficient material to justify grant of registration to the Assessee under Section 12A of the Act as has been ordered by the ITAT.

8. No substantial question of law arises for consideration. The appeal is dismissed.

S.MURALIDHAR, J

PRATHIBA M. SINGH, J

JULY 26, 2017
'anb'