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NMA—303-2018 (SR.14)
Friday, 6.7.2018

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

NOTICE OF MOTION NO. 303 OF 2018
IN
INCOME TAX APPEAL NO. 1429 OF 2016

Brihanmumbai Kreeda Ani
Lalit Kala Prtishthan

.....Applicant
(Original Appellant)

IN THE MATTER BETWEEN :

Brihanmumbai Kreeda Ani
Lalit Kala Prtishthan

....Appellant

V/s.

Income Tax Officer (Exemption)
and anr.

....Respondents

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Mr. K. Gopal a/w. Mr. Tanmay Phadke a/w. Ms. Neha
Paranjpe i/by. Mr. Jitendra Singh, Advocate for the
applicant-original appellant.

Mr. N.C. Mohanty, Advocate for the respondent.

CORAM :-

M.S. SANKLECHA, &

SANDEEP K. SHINDE, JJ.

DATE :-

6TH JULY, 2018.

P.C. :-

1. This Motion has been taken out for early

hearing of Income Tax Appeal No. 1429 of 2016 filed against the order of the Tribunal dated 20th November, 2015.

2. The applicant is a Trust created by the Municipal Corporation of Greater Mumbai for the benefit of its citizens. It was originally registered as a Trust under Section 12(A) of the Income-Tax Act, 1961 (the Act). However, the registration as a Trust under the Act came to be cancelled on 23rd November, 2011 under Section 12(AA)(3) of the Act. The petitioner's Appeal against the cancellation of its registration was dismissed by the impugned order of the Tribunal dated 20th November, 2015.

3. This cancellation of registration by the impugned order would impact the assessments for the subsequent years which are before the Tribunal. The appeals for Assessment Year 2009-10 to 2012-13 are scheduled to come up for consideration before the

Tribunal on 24th July, 2018. In the absence of valid Registration of the Trust, which is a subject matter of challenge before us in the accompanying Appeal, prejudice is likely to be caused to the applicant-assessee for the subsequent assessment years as the benefit of Registration will not be available.

4. Bearing in mind that the applicant is a Trust established by the Municipal Corporation of Greater Mumbai for the benefit of citizens of this City, we allow the application for early hearing and place the Appeal for consideration on 3rd August, 2018.

5. Notice of Motion allowed in above terms.

(SANDEEP K. SHINDE, J)

(M.S. SANKLECHA, J)