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IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO. 760 OF 2015

CIT (Exemptions) … Appellant
Versus
Navkar No Rankar …Respondent

Mr. Ashok Kotangle, with Ms. Padma Divakar, with Mr. Arun Nagarjun for the Appellant.
Ms. Prerna Lalchandani,for the Respondent.

CORAM: M.S.SANKLECHA, &
MR. RIYAZ I. CHAGLA, JJ.
DATED: 11TH JANUARY 2018

PC:-

1. Ms. Lalchandani, the learned counsel appearing for the Respondent undertakes to file her Vakalatnama within a week from today.

2. This Appeal by the Revenue under Section 260 A of the Income Tax Act 1961 (Act) challenges the order dated 26th November 2014 passed by the Income Tax Appellate Tribunal (Tribunal). By the impugned order, the Respondent was directed to be registered under Section 12 A of the Act.

3. The Revenue urges the following questions of law for

our consideration:-

> *(1) "Whether on the facts and in circumstances of the case the Tribunal was right in law in holding that the assessee is entitled to registration under Section 12 A of the Act"?*
>
> *(2) "Whether on the facts and in circumstances of the case the Tribunal was right in overlooking the fact that the Trust could not be registered in the absence of "Dissolution Clause" in the trust deed"?*

4 Mr. Kotangle, the learned counsel for the Appellant – Revenue very fairly states that an identical issue as raised herein was rejected by this Court in the case of ***CIT (Exemptions) Vs. Tara Educational & Charitable Trust***[1]***.***

5. Therefore, for the reasons indicated in our order dated 31st July 2017 in Tara Educational (Supra), the questions of law as proposed herein do not give rise to any substantial questions of law.

6. Hence the Appeal is dismissed.

(RIYAZ I. CHAGLA J.) **(M.S.SANKLECHA,J.)**

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1 ITA No. 247 of 2015 decided on 31st July 2017.