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

INCOME TAX APPEAL NO. 286 OF 2016

CIT (Exemption) **… Appellant**

V/s.

Samata Purushottam Agrawal
Memorial Foundation **… Respondent**

Mr. Ashok Kotangle a/w Ms. Padma Divakar for the Appellant.
Mr. Madhur Agrawal I/b Atul Jasani for the Respondent.

CORAM : M.S. SANKLECHA &
SANDEEP K. SHINDE, JJ.
DATE : 05th JULY, 2018

P.C.:

. This Appeal under Section 260A of the Income Tax Act,1961 challenges the order dated 26.05.2015 passed by the Income Tax Appellate Tribunal ("Tribunal").

2 Mr. Kotangle, learned Counsel for the Revenue urges only the following question of law for our consideration.

"Whether on the facts and in the circumstances of the case and in law, the ITAT was right in holding the assessee Trust is entitled to Registration under Section 12A of the IT Act, 1961 in the absence of "Dissolution Clause" in the Trust Deed?"

3 Mr. Kotangle, learned Counsel for the Revenue very fairly states that this

issue stands concluded against the Revenue and in favour of the Respondent Assessee by the decision of this Court in CIT (Exemption) V/s. Tara Education & Charitable Trust, in ITXA No. 247 of 2015 decided on 31.07.2017 and CIT (Exemption) V/s. Kallianji Chaturbhuj & Vijay Cantol Charitable Trust in ITXA No. 574 of 2015 decided on 12.12.2017.

4 In the above view, the question as proposed does not give rise to any substantial question of law.

5 Thus, Appeal is dismissed.

(SANDEEP K. SHINDE, J.) **(M.S. SANKLECHA, J.)**