IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

ITA No. 487 of 2017 (O&M)
Date of decision: 09.05.2018

The Commissioner of Income Tax (Exemptions), Chandigarh ...**Appellant**

Vs.

M/s The Institute of Correctional Administration, Chandigarh ...**Respondent**

CORAM:HON'BLE MR. JUSTICE RAJESH BINDAL
HON'BLE MR. JUSTICE DEEPAK SIBAL

Present: Mr. Denesh Goyal, Advocate
for the appellant.

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RAJESH BINDAL, J.

The present appeal has been filed against the order passed by the Income Tax Appellate Tribunal, Division Bench, Chandigarh raising the following substantial questions of law arising out of order dated 18.10.2016 passed in ITA No. 1049/CHD/2013:-

"I. Whether on the facts and in the circumstances of the case and in law, the Hon'ble ITAT is right in holding that the genuineness of activities of the applicant society have not been doubted and thereby directing to grant registration to the applicant whereas the CIT had clearly established that the activities of the society could not be termed as advancement of any other object of general public utility.

II Whether on the facts and in the circumstances of the case and in law, the Hon'ble ITAT is right in holding that imparting training to the Govt. officials in correctional administration would ultimately benefit the prisoners to change their behavior whereas the CIT had clearly held that activities of the society of imparting training to Govt. Officers who were being paid by the Govt. Departments for performing could not be termed as advancement of any other object of general public utility.

III Whether on the facts and in the circumstances of the and in law, the Hon'ble ITAT is right in directing the registration to be accorded instead of reverting it back for re-examination in the light of its findings"

The grievance of the appellant is regarding grant of registration to the respondent under Section 12-A of the Income Tax Act, 1961 (for short 'the Act'). The respondent is a society constituted by the Government for imparting training to various officers/officials involved in the criminal justice system with no profit motive at all and whatever funds are generated or received in aid are utilised for the aforesaid public purpose. In the aforesaid circumstances it cannot be said that there is any commercial motive and the application for registration granted under Section 12-A of the Act cannot be said to be erroneous.

No substantial questions of law arises. The appeal is dismissed.

(RAJESH BINDAL)
JUDGE

(DEEPAK SIBAL)
JUDGE

May 09, 2018
Poonam (II)

Whether speaking/ reasoned Yes/No

Whether Reportable Yes/No