IN THE HIGH COURT OF BOMBAY AT GOA

TAX APPEAL NO. 5 OF 2019

THE COMMISSIONER OF INCOME TAX
(EXEMPTIONS), BENGALURU. ... Appellant
Versus
GOA CRICKET ASOCIATION, GOA
CRICKET ACADEMY ... Respondent

Mr. Raviraj and Ms Amira Abdul Razaq, Advocates for the appellant.

Mr. S.S. Kantak, Senior Advocate with Mr. A. Kamat, Advocate for the respondent.

Coram:-S. C. GUPTE &

NUTAN D. SARDESSAI, JJ.

Date:- 2nd July 2019

P.C.:

This Tax Appeal challenges an order passed by the Income Tax Appellate Tribunal, Panaji Bench, Panaji in an appeal arising out of an application moved by the Assessee-Association for registration under Section 12A of the Income Tax Act. The impugned order does not decide the controversy concerning whether or not the Assessee has a case for registration under Section 12A. What the ITAT has done is to set aside the order of CIT (Exemptions) ~~(Appeals)~~ and remand the matter to him for a fresh decision in accordance with law, directing it to consider the matter in the light of various judgments referred

Correction carried out as per order dated 21/10/2019
Sd/-

by the ITAT in the impugned order. Since the controversy is not concluded and the matter is open to be debated before CIT(Exemptions) ~~(Appeals)~~, no substantial question of law arises in the matter and none calls for a decision of this Court.

Correction carried out as per order dated 21/10/2019
Sd/-

2. The Tax Appeal is accordingly dismissed. All rights and contentions of the revenue as well as the Assessee are kept open.

NUTAN D. SARDESSAI, J. S. C. GUPTE, J.

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