

In the High Court of Judicature at Madras

Dated : 20.8.2019

Coram :

The Honourable Mr. Justice T.S.SIVAGNANAM
and
The Honourable Mrs. Justice V.BHAVANI SUBBAROYAN

Tax Case Appeal No.548 of 2011

The Director of Income Tax,
(Exemptions), Chennai ...Appellant

Vs

M/s.Carmel Convent, Chennai-55 ...Respondent

APPEAL under Section 260-A of the Income Tax Act, 1961 against the order dated 16.6.2011 made in ITA.No.510/Mds/2011 on the file of the Income Tax Appellate Tribunal Chennai 'C' Bench against the order of Director of Income Tax (Exemptions) Ayakar Bhavan, Annexe III Floor, No. 121 M.G. Road, Nungambakkam, Chennai 34 made in DIT(E) No. 2(268) 10-11 dated 29.12.2010.

For Appellant : Mr.J.Narayanaswamy, SSC

For Respondent: Mr.A.S.Sriraman

Judgment was delivered by T.S.Sivagnanam,J

This appeal, filed by the Revenue under Section 260A of the Income Tax Act, 1961 (for brevity, the Act) is directed against the order dated 16.6.2011 made in ITA.No.510/Mds/2011 on the file of the Income Tax Appellate Tribunal Chennai 'C' Bench.

2. The appeal was admitted on 11.1.2012 on the following substantial questions of law:

"i. Whether, on the facts and circumstances of the case, the Tribunal was right in directing to grant registration under Section 12AA in violation of Section 2 (15) of the Income Tax Act ? And

ii. Whether, on the facts and circumstances of the case, the Tribunal was right in directing to grant approval under Section 80G in violation of Rule 11AA of the Act ?"

3. We have heard Mr.J.Narayanaswamy, learned Senior Standing Counsel appearing for the appellant and Mr.A.S.Sriraman, learned counsel appearing for the respondent.

4. We have perused the order passed by the Tribunal and we find from the order that the Tribunal recorded a factual finding that the assessee trust is providing food and other facilities for sisters not for the sake of feeding them and that those sisters were engaged in charitable activities especially in carrying out the administration of 'Carmel Convent' for mentally challenged persons. On a perusal of the impugned order, we find that there is no substantial question of law involved in this appeal.

5. Accordingly, the above tax case appeal is dismissed. No costs.

s/d-
Assistant Registrar (CS VI)

True Copy

Sub-Assistant Registrar

To

1.The Income Tax Appellate Tribunal, Chennai 'C' Bench.

2.The Director of Income Tax (Exemptions)
Chennai No. 121 M.G. Road, Nungambakkam, Chennai 34

3.The Assistant Registrar
Income Tax Appellate Tribunal
III Floor, Rajaji Bhavan
Besant Nagar, Chennai 90.

+1 CC to Mr.J.Narayanaswamy, Advocate sr 72222.

+1 CC to Mr.S.Sridhar, Advocate sr 70609.

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SKV(CO)
SP(27/09/2019)