

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.8.2019

CORAM :

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

AND

THE HONOURABLE MRS.JUSTICE V.BHAVANI SUBBAROYAN

Tax Case Appeal No.289 of 2012

The Commissioner of Income
Tax, Chennai ...Appellant/ Respondent
Vs

M/s.Halls Road Karpagavinayagar
Social Charitable Trust,
Chennai-10. ...Respondent/ Appellant

APPEAL under Section 260-A of the Income Tax Act, 1961
against the order dated 30.4.2012 made in
ITA.No.1593/Mds/2011 on the file of the Income Tax
Appellate Tribunal Chennai 'B' Bench.

Against the order of the Director of Income Tax
(Exemptions)chennai 34 proceeding dated 26.08.2011 in DIT
(E).NO.2(1056)10-11

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 30.4.2012 made in
ITA.No.1593/Mds/2011 on the file of the Income Tax
Appellate Tribunal Chennai 'B' Bench.

2. The appeal was admitted on 26.9.2012 on the
following substantial question of law:

"Whether, in the facts and circumstances of the case, the Tribunal was right in holding that the assessee is entitled for grant of registration under Section 12AA of the Act when the activities of the trust are mainly religious in nature ?"

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 find that there is no substantial question of law arising for consideration in this appeal, as the factual finding recorded by the Tribunal is absolutely right.

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

Sd/-

Assistant Registrar(CS)

//True Copy//

Sub Assistant Registrar

To
THE INCOME TAX APPELLATE TRIBUNAL, CHENNAI 'B' BENCH.

2.THE DIRECTOR OF INCOME TAX (EXEMPTIONS)CHENNAI 34

+1cc to M/S.S.Sridhar , Advocate SR.No. 71125

TCA.No.289 of 2012

A.SK(15/10/2019)

सत्यमेव जयते

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