IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

108 **ITA-417-2019 (O&M)**
Date of Decision : 20.1.2020

The Commissioner of Income Tax (Exemptions) ......Appellant

Versus

M/s Adesh Foundation (Regd.) ...... Respondent

CORAM : HON'BLE MR.JUSTICE AJAY TEWARI
: HON'BLE MR.JUSTICE AVNEESH JHINGAN
****

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

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AJAY TEWARI, J. (Oral)

This appeal has been filed under Section 260A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal, Amritsar Bench, Amritsar in ITA No. 665/Asr/2017 dated 18.3.2019, claiming the following substantial questions of law :-

> *"i. Whether on the facts and circumstances of the case the ITAT has erred in directing the registration to be accorded instead of reverting it back for re-examination in the light of judgment of The Hon'ble Allahabad High Court in appeal No. 112 of 2013 in the case of CIT, Meerut Vs.M/s. A.R.Trust, Meerut wherein it was held that the Tribunal could have ordered for setting aside the order of Registering Authority refusing registration but it could not have directed for registration straight away in as much as there has to be satisfaction recorded by the Registering Authority which was lacking ?*
>
> *ii. Whether on the facts and circumstances of the case the Hon'ble ITAT is right in not adjudicating the issues, which were specifically raised in its order, by the CIT (E) like no evidence of donation at the time of filing of application for*

registration u/s 12AA, no cogent rationale for donation despite having huge cash balances, generation of huge surpluses in the past and non-furnishing of bank statements, which are essential elements to verify the genuineness of the activity of the applicant ?

iii. Whether on the facts and circumstances of the case the Hon'ble ITAT is right in holding that the CIT (E)'s observation based on surmise, and apprehend for future misuse of funds whereas the CIT (E) has drawed conclusion from the balance sheet of the applicant in which the society is having huge cash balances in the form of FDR which could otherwise be utilized for expansion of education ?

iv. Whether on the facts and circumstance of the case, the order of the Appellate Tribunal is contrary to the evidence and material on the record of the case and therefore, perverse ?

At the very outset learned counsel very fairly states that the facts of the case are covered by the decision of this Court passed in ***ITA No. 119 of 2018*** dated 10.1.2019 titled as ***The Commissioner of Income Tax (Exemptions), Chandigarh vs. M/s Adesh Foundation (Regd.).***

Consequently, the present appeal stands dismissed in term of the decision of ***ITA No. 119 of 2018.***

Since the main case has been decided, the pending application, if any, also stands disposed of.

(AJAY TEWARI)
JUDGE

(AVNEESH JHINGAN)
JUDGE

20.1.2020
anuradha

Whether speaking/reasoned - Yes/No
Whether reportable - Yes/No