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IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION (INCOME TAX)
ORIGINAL SIDE

IA No. GA/1/2019
(Old No. GA/202/2019
in
ITA/128/2019

COMMISSIONER OF INCOME TAX (EXEMPTION), KOLKATA
VS.
SARASWATI SEWA NYAAS

BEFORE :
THE HON'BLE JUSTICE T.S. SIVAGNANAM
A N D
THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
Date: December 2, 2021.

Appearance :
Mr. Sudarshan Lamba, Adv.
... for the appellant/revenue

Mr. Ananda Sen, Adv.
... for the respondent

The Court : This appeal filed by the revenue under Section 260A of the Income Tax Act, 1961 (the Act, in brevity) is directed against the order dated 16th May, 2018 in ITA No. 1595 and 1597/Kol/2017 passed by the Income Tax Appellate Tribunal "A" Bench, Kolkata (the Tribunal) for the assessment year 2017-18. This appeal was admitted on 13th November, 2019 on the following substantial question of law :-

Whether on the facts and in the circumstances of the case, the tribunal has applied section 12AA of the Income Tax Act read with section 80G(5)(vi) of the Income Tax Act, 1961 correctly ?

We have heard Mr. Sudarshan Lamba, learned standing counsel appearing for the appellant/revenue and Mr. Ananda Sen, learned counsel appearing for the respondent/assessee.

Learned standing counsel appearing for the appellant/revenue submitted that the substantial questions of law raised in this appeal have been decided against the revenue in a decision of the Hon'ble Supreme Court in *Ananda Social and Educational Trust vs. Commissioner of Income Tax (2020) SCC OnLine SC 293.*

Thus following the said decision, the appeal is dismissed and the substantial questions of law are answered against the revenue. Consequently, connected application, if there be any, stands dismissed.

(T. S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)

RS/GH