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

ITA/45/2019

COMMISSIONER OF INCOME TAX (EXEMPTION), KOLKATA
VS.
MAA KAMAKHYA NARMEDASHWAR EDUCATIONAL TRUST

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

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 22nd September, 2017 in ITA No. 355 and 356/Kol/2017 passed by the Income Tax Appellate Tribunal "A" Bench, Kolkata (Tribunal) for the assessment year 2016-17. This appeal was admitted on 2nd April, 2019 on the following substantial questions of law :-

1. Whether the impugned order of the tribunal dated 22nd September, 2017 is perverse in failing to appreciate and record a finding that the trust in question was not involved in any charitable activities and that its registration was liable to be cancelled under Section 12AA of the Income Tax Act, 1961 ?

2. Whether on the facts and in the circumstances of the case, the learned tribunal ought to have upheld the order of the Commissioner of Income Tax (Exemption) cancelling the registration of the trust under Section 12AA of the said Act on the ground of absence of charitable activities and also rejecting the exemption claimed by it under Section 80 (G) (S) (vi) of the said Act ?

We have heard Mr. Sudarshan Lamba, learned standing counsel appearing for the appellant/revenue.

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