

OD-3

ORDER SHEET
ITAT/395/2017
IA NO: GA/1/2017
(Old No:GA/3731/2017)
IN THE HIGH COURT AT CALCUTTA
Special Jurisdiction (Income Tax)
ORIGINAL SIDE

COMMISSIONER OF INCOME TAX (EXEMPTION), KOLKATA
VS
JAGADISH RAMNATH SEKSARIA CHARITABLE TRUST

BEFORE:

The Hon'ble JUSTICE T. S. SIVAGNANAM

And

The Hon'ble JUSTICE HIRANMAY BHATTACHARYYA

Date : 29TH November, 2021

Appearance:
Mr. Radhamohan Ray, Adv.
Mr. S. Lamba, Adv.
...For the Appellant

Mr. Pratyush Jhunjhunwala, Adv.
...For the Respondent

The Court : This appeal of the revenue filed under Section 260A of the Income Tax Act (the 'Act' in brevity) is directed against the order dated 12th July, 2017 passed by the Income Tax Appellate Tribunal, C-Bench, Kolkata (the 'Tribunal') in ITA No.2313/Kol/2016 & ITA No.2314/Kol/2016.

The revenue has raised the following substantial question of law for consideration :

“a) Whether on the facts and in the circumstances of the case in law the Tribunal is right in observing that criteria of satisfaction for granting registration u/s. 12AA of the Income Tax Act, 1961 is limited to verification of the objects only?”

We have heard Mr. Radhamohan Ray, learned standing counsel for the appellant/ revenue and Mr. Tilak Mitra, learned counsel for the respondent/assessee.

The learned standing counsel appearing for the appellant/revenue has placed before us the communication addressed to him from the Income Tax Officer (Exemptions) Kolkata dated 12th November, 2021 stating that this appeal has been filed in an issue of denial of registration under Section 12AA(1) of the Act due to lack of activities on the part of the trustees. Referring to the decision of the Hon'ble Supreme Court in the case of Ananda Social & Educational Trust Vs. Commissioner of Income Tax (2020) 114 Taxmann.com 693 (SC), the Department seeks to withdraw this appeal. The said submission made by the learned standing counsel based on the communication dated 12th November, 2021 is placed on record and the appeal stands dismissed.

With the dismissal of the appeal, the connected application also stands dismissed.

(T. S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)