OD-8

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

ITA/95/2010
SARALA WOMEN WELFARE SOCIETY
VS.
DIRECTOR OF INCOME TAX (EXEMPTION), KOLKATA

BEFORE :

THE HON'BLE JUSTICE T.S. SIVAGNANAM
And
THE HON'BLE JUSTICE SUPRATIM BHATTACHARYA
Date : 28th September, 2022

Appearance :
Ms. Sreetama Biswas, Adv.
... for appellant
Mr. Tilak Mitra, Adv.
...for respondent

The Court : This appeal filed by the assessee filed under Section 260A of the Income Tax Act, 1961 is directed against the order dated October 9, 2009 passed by the Income Tax Appellate Tribunal, "C" Bench, Kolkata in ITA No.1370/Kol/09.

The appeal was admitted on the following substantial questions of law :-

i) Whether the prima facie observation of the order of remand dated 11th April, 2008 with regard to the disentitlement of the assessee's registration as a charitable institution has got any binding force at a later stage or not ?

ii) If not, whether on a true and proper construction of the provisions of Sections 2(15), 11, 12A and 12AA of the Income Tax Act, 1961, the

> Tribunal was justified in law in holding that the appellant's objects were not "charitable purpose" and it was not entitled to registration as a charitable institution under section 12A and its purported findings in that behalf are arbitrary, unreasonable and perverse ?"

Learned counsel appearing for the appellant submitted that the appellant does not seek to proceed with the matter for certain personal reasons.

In the light of the same, the appeal stands disposed of on the ground that the appellant does not seek to proceed with the matter.

Consequently, the substantial questions of law are left open.

(T.S. SIVAGNANAM, J.)

(SUPRATIM BHATTACHARYA, J.)

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