

IN THE HIGH COURT OF ORISSA AT CUTTACK

ITA No.60 of 2018

Commissioner of Income Tax *Appellant*
Mr. R.S. Chimanka, Sr. S.C.
-versus-
Restoration India Mission LTF *Respondent*
Centre

**CORAM:
THE CHIEF JUSTICE
JUSTICE R.K.PATTANAIAK**

Order No.

**ORDER
22.03.2022**

- 02.
1. This appeal by the Revenue questions an order of the Income Tax Appellate Tribunal (ITAT) directing the Revenue to grant registration to the Respondent Assessee under Section 12-AA of Income Tax Act, 1961. This appeal has not been listed even once in the last five years. Therefore, there has been no stay of the impugned order till date. In all probability, the Assessee has been granted the registration in compliance with the directions issued by the ITAT. Consequently, the Court is not inclined to frame the questions of law as urged. They are left open for consideration in some other appropriate case.
2. The appeal is dismissed in the above terms.

(Dr. S. Muralidhar)
Chief Justice

(R.K. Pattanaik)
Judge