IN THE HIGH COURT OF ORISSA AT CUTTACK

ITA No.102 of 2017

Commissioner of Income Tax (Exemption), Ayakar Bhawan Basheerbagh, Hyderabad .... ***Appellant***

Mr. T.K. Satpathy, Sr. S.C. (IT)

-versus-

M/s. Regional College of Management Plot No.GD-2-12 and 2013, Chandrasekharpur, Bhubaneswar .... ***Respondent***

CORAM:
THE CHIEF JUSTICE
JUSTICE R.K.PATTANAIK

Order No.

ORDER
09.03.2022

02. 1. This is an appeal by the Revenue against an order dated 6th July, 2017 passed by the Income Tax Appellate Tribunal, Cuttack Bench, Cuttack (ITAT) in ITA Nos.408 to 412/CTK/2013 for the Assessment Years 2005-06 to 2009-10.

2. The question sought to be urged by the Revenue is whether the ITAT was right and upholding the order of the CIT (A) that the registration certificate issued to the Assessee under Section 12AA of the Income Tax Act, 1961 was valid for all the Assessment Years in question and therefore had to be given retrospective effect?

3. Having perused the orders of the CIT (A) and the ITAT, the Court finds that revenue was unable to point out why the benefit of registration under Section 12AA of the Act, which in fact was

granted to the Assessee for all the Assessment Years in question was denied by the Assessing Officer (AO) to it for the AY in question. There is no error pointed out either in the orders of the CIT (A) or the ITAT that gives rise to any substantial question of law.

4. The appeal is accordingly dismissed.

(Dr. S. Muralidhar)
Chief Justice

(R.K.Pattanaik)
Judge

Tudu/Kabita