IN THE HIGH COURT OF ORISSA AT CUTTACK

ITA No.23 of 2019

Commissioner of Income Tax, (Exemption), Hyderbad	....	***Appellant***

Mr. Radheshyam Chimanka, Sr. Standing Counsel with Mr. Avinash Kedia, Jr. Standing Counsel for IT Department

-versus-

Organisation for the Rural Women and Youth Development	....	***Respondent***

None

CORAM:
THE CHIEF JUSTICE
JUSTICE M. S. RAMAN

ORDER
24.11.2022

Order No.

02. 1. The short question urged for consideration by the Revenue Department in this appeal against an order dated 15th February, 2011 passed by the Income Tax Appellate Tribunal, Cuttack Bench, Cuttack (ITAT) in ITA No.39/CTK/2010 filed by the Respondent-Assessee is whether the date of registration under Section 12A of the Income Tax Act, 1961 should be granted from the date of the order or from the date of application? The above question has been answered in favour of the assessee and against the Department by the ITAT.

2. Having heard learned counsel for the parties and having perused the impugned order of the ITAT, the Court notes that no reasons have been provided by the Commissioner Income Tax in not granting the registration with effect from the date of application. The

Court is unable to find any substantial question of law arising from the impugned order of the ITAT.

3. The appeal is, accordingly, dismissed.

(Dr. S. Muralidhar)
Chief Justice

(M. S. Raman)
Judge

MRS/Laxmikant