

**IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH**

Date of Decision: 23.01.2023
ITA No.709 of 2009 (O&M)

Ram Saran Das Kishorilal Charitable Trust Appellant
V/s.

Commissioner of Income Tax-I and Others Respondents

CORAM: **HON'BLE MS. JUSTICE RITU BAHRI**
HON'BLE MRS. JUSTICE MANISHA BATRA

Present: Mr. Alok Mittal, Advocate and
Mr. Shubham Thakur, Advocate, for the applicant-appellant.

Mr. Varun Issar, Jr. Standing Counsel for respondent(s)-Income
Tax.

Ritu Bahri, J (Oral)

CM-2926-CII-2022

The prayer in the present application by the appellant is to dispose of the appeal. The reference in the application is made to the order dated 08.08.2012 whereby the appeal has been admitted and it was observed that after the decision in SLP No. CC 16992 of 2011 (Director of IT Exemptions Vs. M/s. Mool Chand Khairati Ram Trust), the parties can seek out of turn disposal in view of the decision of the said SLP.

The application is allowed and the main case is taken up today on the board.

Main Case

Now, the question involved in the present appeal is whether the Trust which is registered prior to 01.04.1997, whether Section 12A of the Income Tax Act, 1961 would apply or not. This question has been answered in favour of the appellant by the Hon'ble Supreme Court vide judgment (Annexure A-3) in

CA No.6262 of 2010 “Industrial Infrastructure Development Corporation (Gwalior) M.P. Ltd. Vs. Commissioner of Income Tax, Gwalior.

Learned counsel for the respondent is not disputing the above said fact.

This appeal is being disposed of that the case of appellant can be considered as per the judgment as at Annexure A-3.

(RITU BAHRI)
JUDGE

23rd January, 2023

Sonia Puri

Whether speaking/reasoned : Yes/No

Whether reportable : Yes/No

(MANISHA BATRA)
JUDGE