IN THE HIGH COURT OF JUDICATURE AT PATNA
Miscellaneous Appeal No.20 of 2012

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The Commissioner of Income Tax -1, Patna, Central Revenue Building, B.C. Patel Path, Patna-800001

... ... Appellant/s

Versus

M/S St. Pauls Educational Society, Chakram, S.K. Nagar, Patna, 800001

... ... Respondent/s

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Appearance :

For the Appellant/s : Mrs. Archana Sahi, Sr SC. Income Tax Deptt.
Mr. Alok Kumar, Advocate

For the Respondent/s : Mr. Ajay Kumar Rastogi, Sr. Advocate
Mrs. Kalpana Rastogi, Advocate
Mrs. Smriti Singh, Advocate

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE RAJIV ROY
ORAL JUDGMENT
(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 11-01-2024

The question of law raised in the above case is as below :-

> *"Whether on the facts and in the circumstances of the case, the Income-tax Appellate Tribunal was justified in directing the Commissioner of Income-tax-1, Patna to grant exemption under Section 80G(5)(vi) of the Income-tax Act, 1961 to the assessee-society without considering the provisions of clause (iii) of sub-section (5) of Section 80G of the Act."*

2. The respondent-assessee, who was registered under Section 12A had filed an application in Form No. 10G for

exemption under Section 80G of Income Tax Act, 1961. The Commissioner by the aforesaid order found that the assessee has income from cultural programs and vocational training and hence it cannot be granted the benefit under Section 80G. It was also found that the registration under Section 12A of the Income Tax Act would be reviewed.

3. The Tribunal by the impugned order reversed the finding of the Commissioner based on the various decisions referred to therein. What assumes significance is the fact that, as threatened in the order under appeal before the Tribunal, proceedings were taken to review the registration granted under Section 12A which eventually ended with the order of the Income Tax Appellate Tribunal, Patna dated 09.07.2014 in **I.T.A. No. 101/Pat/2012.**

4. The order passed by the Commissioner cancelling the registration was set aside and the registration under Section 12A, at that point being under Section 12AA was restored.

5. In the above circumstances, there is no reason why the order of the Commissioner in the instant appeal should be upheld or interference caused to the Tribunal's order.

6. We reject the appeal without answering the

question of law, based on the registration restored under Section 12A (12AA).

7. The appeal stands closed.

(K. Vinod Chandran, CJ)

(Rajiv Roy, J)

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CAV DATE	
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