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IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION
ORIGINAL SIDE

ITA/13/2021
IA No. GA/2/2018(OLD No. GA/430/2018)

COMMISSIONER OF INCOME TAX (EXEMPTION), KOLKATA
VS
GOVINDRAM GOEL CHARITABLE TRUST

BEFORE :
THE HON'BLE JUSTICE SURYA PRAKASH KESARWANI
And
THE HON'BLE JUSTICE AJAY KUMAR GUPTA
Date :02nd July, 2024

Appearance:
Ms. Smita Das De, Adv.
... for the appellant.

Mr. S. M. Surana, Adv.
Mr. Bhaskar Sengupta, Adv.
... for the respondent.

1. Heard Ms. Smita Das De, learned senior standing Counsel for the appellant and Mr. S. M. Surana, learned senior Counsel assisted by Mr. Bhaskar Sengupta, learned Counsel for the respondent/assessee.

2. This appeal has been admitted on the following substantial questions of law:

"A) Whether on the facts and in the circumstances of the case and in law, learned Income Tax Appellate Tribunal, Kolkata is right in quashing the order for the cancellation of registration under Section 12AA(3) of the Income Tax Act, 1961?

B) Whether on the facts and in the circumstances of the case and in law, the finding of the learned Income Tax Appellate Tribunal, Kolkata that the activities of the trust are genuine is perverse?

C) Whether on the facts and in the circumstances of the case and in law, the learned Income Tax Appellate Tribunal, Kolkata is right in holding that the statement given by the managing trustee on 11.09.2015 during survey operation conducted under Section 133A of the Income Tax Act, 1961 was without understanding the contents therein?"

3. Both the learned Counsel for the parties jointly state that the controversy and the questions involved in this appeal are squarely covered by the judgment of this Court dated 25.06.2024 in ITA/32/2019 [CIT(Exemption) Kolkata Vs. M/s. Gobind Ram Goel Charitable Trust] relating to assessment year 2013-14. Present appeal relates to the same assessee with respect to the assessment year 2009-10. Both the learned Counsel for the parties jointly agree and state that since the controversy involved in the present appeal is squarely covered by the judgment of this Court in the case of respondent/assessee relating to the assessment year 2013-14 and the facts and questions are common, therefore, the present appeal also deserves to be dismissed and the substantial questions of law deserve to be answered in favour of the assessee and against the revenue.

4. In view of the aforesaid, the appeal is **dismissed**. Substantial questions of law are answered in favour of the assessee and against the revenue.

(SURYA PRAKASH KESARWANI, J.)

(AJAY KUMAR GUPTA, J.)

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