

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

Reserved on : 18.04.2024
Date of decision : 08.05.2024

1. ITA No. 21 of 2011 (O&M)

The Commissioner of Income-Tax, Patiala	... Appellant
versus	
Young Scholar's Educational Society, Barnala	... Respondent

2. ITA No. 94 of 2011 (O&M)

The Commissioner of Income-Tax, Patiala	... Appellant
versus	
Baba Banda Singh Bahadur Education Trust, Fatehgarh Sahib	... Respondent

**CORAM: HON'BLE MR. JUSTICE SANJEEV PRAKASH SHARMA
HON'BLE MRS. JUSTICE SUDEEPTI SHARMA**

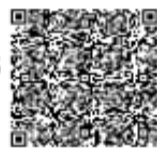
Present: Mr. Amanpreet Singh (A.P.), Senior Standing Counsel,
for the appellant.

Ms. Radhika Suri, Senior Advocate assisted by
Mr. Sidhant Suri, Advocate, for the respondent
in ITA No. 21 of 2011.

Mr. Pankaj Jain, Senior Advocate assisted by
Mr. Divya Suri, and Mr. Sachin Bhardwaj, Advocates,
for the respondent in ITA No. 94 of 2011.

SANJEEV PRAKASH SHARMA, J.

The Revenue is in appeal in ITA No. 21 of 2011 before this court under Section 260A of the Income Tax Act, 1961 (hereinafter to be referred as "the Act") against the order dated 16.07.2010 passed by the Income Tax Appellate Tribunal, Chandigarh Bench-A, Chandigarh (hereinafter to be referred as "the ITAT") in ITA No. 510/CHD/2010 - M/s Young Scholars Educational Society, Barnala vs CIT, Patiala, whereby the order dated 26.03.2010 passed by the Commissioner of Income Tax, Patiala (hereinafter to be referred as "the Commissioner") was quashed and the



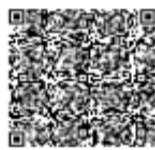
registration granted to the assessee in terms of Section 12A of the Act vide order dated 04.07.1997 has been restored.

2. ITA No. 94 of 2011 has been filed by the Revenue before this court under Section 260A of the Act against the order dated 16.07.2010 passed by the ITAT in ITA No. 281/CHD/2010 – Baba Banda Singh Bahadur Education Trust, Fatehgarh Sahib vs CIT, Patiala, whereby the order dated 02.03.2010 passed by the Commissioner was quashed and the registration granted to the assessee in terms of Section 12A of the Act vide order dated 22.11.1993 has been restored.

3. Facts relating to ITA No. 94 of 2011 are being noticed for disposal of the appeal which raise common questions.

4. Learned counsel for the Revenue submitted that assessee - Baba Banda Singh Bahadur Education Trust is an Educational Trust claiming to be engaged in charitable activities by providing financial assistance to poor and needy students by way of fee concession. It filed an application under Section 12A of the Act and the same was registered by the Commissioner on 22.11.1993 and the name was entered in the register maintained for the purpose at Sr. No. 69-B. The ITO, Sirhind, conducted the review of the accounts of the trust for the assessment years 2004-2005, 2005-2006, 2006-2007, 2007-2008, 2008-2009 and found that the trust had generated huge surplus year after year, which were to the percentage of 65.79, 66.38, 55.19, 55.19 and 49.40 for the five assessment years, as mentioned above. A show cause notice was issued to the trust on 12.11.2009 proposing to cancel the registration granted under Section 12A of the Act.

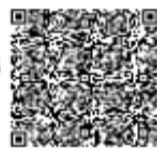
5. The Trust submitted its reply and asserted that it was not being run for profit but the object was to carry out educational activities and the entire profits were diverted towards such educational development activities.



6. The Commissioner took up the matter for reviewing the registration under Section 12AA (3) of the Act and relying on the judgment passed by the Apex Court in **Municipal Corporation of Delhi vs Children Book Trust** and **Safdarjang Enclave Education Society vs Municipal Corporation of Delhi** (1992) 3 SC 390, it has been observed that the trust was not carrying on any charitable activities within the meaning of Section 2(15) of the Act but was engaged in trade and commerce with a motive to generate profits under the garb of education. It relied on the interpretation of charitable purpose and finding that imparting education *per se* is not a charitable activity. He proceeded to cancel the registration vide order dated 02.03.2010.

7. The respondent-assessee preferred appeal before the Income Tax Appellate Tribunal which allowed the same vide its order dated 16.07.2010, holding that the Commissioner was not empowered to cancel or withdraw registration invoking Section 12AA (3) of the Act.

8. The Tribunal held that the provisions of Section 12AA(3) only empowers the Commissioner to cancel registration of a trust which had been earlier registered in terms of Clause (b) of sub-section (1) of Section 12AA of the Act and did not include in its purview the cases relating to registration granted under Section 12A of the Act. It relied on an earlier order passed by Pune Bench of the Tribunal in **Bharati Vidyapeeth vs ITO** 119 TTJ 261 (Pune). The amendment in Section 12AA was further made by the Finance Act, 2010 with effect from 01.06.2010 empowering the Commissioner even to cancel registration of institutions under Section 12A of the Act. Thus, on the day when the registration was cancelled i.e. on 02.03.2010, the power was not vested with the Commissioner and, therefore, it proceeded to quash the order of the Commissioner dated 02.03.2010 (Annexure A-2) and



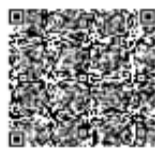
restored the registration granted to the institution under Section 12A of the Act dated 22.11.1993.

9. The arguments advanced by learned counsel for the Revenue is that the power of cancellation of registration is impliedly inherent in the authority who granted the same earlier and even if the express power was conferred from 01.06.2010, impliedly power was always available with the Commissioner. Hence, it is submitted that the order passed by the ITAT is unjustified. It also relied on the judgment passed by the Calcutta High Court in Ananda Marga Pracharaka Sangha vs CIT (1995) 218 ITR 254 (Cal.) to submit that the amendment only made patent what was earlier latent in the proviso. He further submitted that the educational institution was engaged in profit making as is evident from the accounts.

10. Learned counsel for the Revenue further submitted that ITA No. 21 of 2011 preferred by the Revenue is against the M/s Young Scholars Educational Society, Barnala, on the same questions of law.

11. Learned counsel for the Revenue submitted that the assessee - M/s Young Scholars Educational Society, Barnala, is an educational society claiming to be engaged in imparting quality education to the weaker sections of the society and was, thus, registered on 04.07.1997 under Section 12A of the Act. It was alleged that while conducting review of the Society's accounts for the assessment years 2007-2008, 2008-2009 and 2009-2010, it was found that the society had generated huge profit under the garb of education. Accordingly, the registration was cancelled vide order dated 26.03.2010.

12. Per contra, learned counsel for the respondents -assessee submitted that as on the day the order was passed i.e. 02.03.2010, there was no power available with the Commissioner to review the account of the trust



and proceed to cancel the registration duly granted by the Commissioner on 22.11.1993. It is submitted that there is nothing on reading Section 12AA (3) of the Act which may suggest that the same has been introduced with retrospective effect. He further submitted that the conditions which are specific for reaching to a conclusion that the registration requires to be cancelled are those as present in Section 12AA (3) of the Act. In the absence of recording any such suggestion, the registration could not be cancelled.

13. We have considered the submissions. Before we advert to the facts of the case, it would be apposite to quote Sections 12A and 12AA (3) of the Act for answering the questions of law, as noted above:-

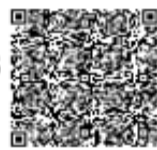
“12A. [Conditions for applicability of sections 11 and 12]

(1) The provisions of section 11 and section 12 shall not apply in relation to the income of any trust or institution unless the following conditions are fulfilled, namely:-

(a) the person in receipt of the income has made an application for registration of the trust or institution in the prescribed form and in the prescribed manner to [Principal Commissioner or] Commissioner before the 1st day of July, 1973, or before the expiry of a period of one year from the date of the creation of the trust or the establishment of the institution, [whichever is later and such trust or institution is registered under section 12-AA]:

[Provided that where an application for registration of the trust or institution is made after the expiry of the period aforesaid, the provisions of sections 11 and 12 shall apply in relation to the income of such trust or institution,-

(i) from the date of the creation of the trust or the establishment of the institution if the Principal Commissioner or Commissioner is, for reasons to be recorded in writing, satisfied that the person in receipt of the income was prevented from making the application



before the expiry of the period aforesaid for sufficient reasons; [Substituted by Act 49 of 1991, Section 7, for the proviso (w.e.f. 1.10.1991).]

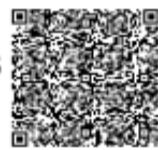
- (ii) from the 1st day of the financial year in which the application is made, if the] Certain words omitted by Act 27 of 1999, Section 8 (w.e.f. 1.6.1999).][Commissioner is not so satisfied:][Substituted by Act 49 of 1991, Section 7, for the proviso (w.e.f. 1.10.1991).]*

[Provided further that the provisions of this clause shall not apply in relation to any application made on or after the 1st day of June, 2007;]

- (aa) [the person in receipt of the income has made an application for registration of the trust or institution on or after the 1st day of June, 2007 in the prescribed form and manner to the [Principal Commissioner or] Commissioner and such trust or institution is registered under section 12AA;]*

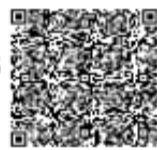
- (ab) the person in receipt of the income has made an application for registration of the trust or institution, in a case where a trust or an institution has been granted registration under section 12AA or has obtained registration at any time under section 12A [as it stood before its amendment by the Finance (No. 2) Act, 1996 (33 of 1996)], and, subsequently, it has adopted or undertaken modifications of the objects which do not conform to the conditions of registration, in the prescribed form and manner, within a period of thirty days from the date of said adoption or modification, to the Principal Commissioner or Commissioner and such trust or institution is registered under section 12AA;*

- (ac) notwithstanding anything contained in clauses (a) to (ab), the person in receipt of the income has made an application in the prescribed form and manner to the*



Principal Commissioner or Commissioner, for registration of the trust or institution,—

- (i) where the trust or institution is registered under section 12A [as it stood immediately before its amendment by the Finance (No. 2) Act, 1996 (33 of 1996)] or under section 12AA [as it stood immediately before its amendment by the Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020 (38 of 2020)], within three months from the first day of April, 2021;*
- (ii) where the trust or institution is registered under section 12AB and the period of the said registration is due to expire, at least six months prior to expiry of the said period;*
- (iii) where the trust or institution has been provisionally registered under section 12AB, at least six months prior to expiry of period of the provisional registration or within six months of commencement of its activities, whichever is earlier;*
- (iv) where registration of the trust or institution has become inoperative due to the first proviso to sub-section (7) of section 11, at least six months prior to the commencement of the assessment year from which the said registration is sought to be made operative;*
- (v) where the trust or institution has adopted or undertaken modifications of the objects which do not conform to the conditions of registration, within a period of thirty days from the date of the said adoption or modification;*
- (vi) in any other case, where activities of the trust or institution have-*

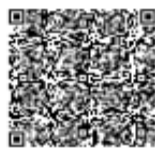


- (A) *not commenced, at least one month prior to the commencement of the previous year relevant to the assessment year from which the said registration is sought;*
- (B) *commenced and no income or part thereof of the said trusts or institution has been excluded from the total income on account of applicability of sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of clause (23C) of section 10, or section 11 or section 12, for any previous year ending on or before the date of such application, at any time after the commencement of such activities.]*

- [and such trust or institution is regulated under Section 12AB]

(b) where the total income of the trust or institution as computed under this Act without giving effect to the provisions of sections 11 and 12 exceeds the maximum amount which is not chargeable to income-tax in any previous year,—

- (i) the books of account and other documents have been kept and maintained in such form and manner and at such place, as may be prescribed; and*
- (ii) the accounts of the trust or institution for that year have been audited by an accountant defined in the Explanation below sub-section (2) of section 288 before the specified date referred to in section 44AB and the person in receipt of the income furnishes by that date the report of such audit in the prescribed form duly signed and verified by such accountant and setting forth such particulars, as may be prescribed;*



(ba) the person in receipt of the income has furnished the return of income for the previous year in accordance with the provisions of sub-section (4A) of section 139, within the time allowed under that section.

(2) Where an application has been made on or after the 1st day of June, 2007, the provisions of sections 11 and 12 shall apply in relation to the income of such trust or institution from the assessment year immediately following the financial year in which such application is made:

[Provided that the provisions of sections 11 and 12 shall apply to a trust or institution, where the application is made under—

- (a) sub-clause (i) of clause (ac) of sub-section (1), from the assessment year from which such trust or institution was earlier granted registration;*
- (b) sub-clause (iii) of clause (ac) of sub-section (1), from the first of the assessment year for which it was provisionally registered:”*

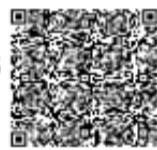
“12AA. [Procedure for registration.]

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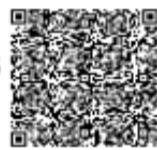
3. Where a trust or an institution has been granted registration under clause (b) of sub-section (1)[or has obtained registration at any time under section 12A [as it stood before its amendment by the Finance (No. 2) Act, 1996 (33 of 1996)]] and subsequently the [Principal Commissioner or] Commissioner is satisfied that the activities of such trust or institution are not genuine or are not being carried out in accordance with the objects of the trust or institution, as the case may be, he shall pass an order in writing cancelling the registration of such trust or institution:



Provided that no order under this sub-section shall be passed unless such trust or institution has been given a reasonable opportunity of being heard.”

14. The appeals were admitted on 14.02.2012 in view of pendency of **Pinegrove International Chairtable Trust vs Union of India and others** (2010) 327 ITR (P&H) before Hon’ble the Supreme Court. Hon’ble the Supreme Court has, however, finally adjudicated the law in **Queen’s Educational Society vs Commissioner of Income Tax** (2015) 372 ITR 699 (SC) while upholding **Pinegrove’s** case (supra). The following substantial questions of law were framed in the appeals:-

- (i) *Whether in the facts and circumstances of the case, the ITAT was legally correct in quashing the order dated 02.03.2010 passed by the CIT cancelling the registration granted u/s 12A merely on technical grounds and without going into the merits of the case as well as the intention of the legislation.*
- (ii) *Whether in the facts and circumstances of the case, the ITAT was legally correct in restoring the order dated 22.11.1993 passed by the CIT granting the registration u/s 12A of the Act, even when the order dated 02.03.2010 (supra) had been passed after recording that the assessee trust had not been carrying on any charitable activity but was engaged in profit making under the garb of education.*
- (iii) *Whether in the facts and circumstances of the case, the ITAT was legally correct in deducing that the Commissioner had no power to cancel the registration granted u/s 12A even when there was no such provision in the Act prohibiting the CIT from doing so.*
- (iv) *Whether in the facts and circumstances of the case, the ITAT was legally correct in observing that the amendment to section 12AA(3) made by the Finance Act, 2010 is effective from 01.06.2010 only and not earlier, even when the said amendment*



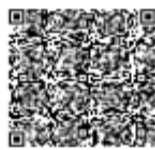
allowed for the cancellation of registration granted u/s 12A of the Act also.

15. This Court finds that subsequently the respondents have also placed on record documents - assessment orders for the years 2008-2009, 2009-2010, 2010-2011, 2012-2013 and 2014-2015 to submit that the institution is continuously involved in imparting education and the investments are done to increase the educational learning in the institutions.

16. While answering questions of law nos. 1, 3 and 4 (supra), we find that essentially the ITAT has held the order passed by the CIT cancelling the registration on 02.03.2010 to be without jurisdiction and without authority in law. It has stated so as the amendment was made in Section 12AA(3) of the Act by the Finance Act of 2010 empowering the Commissioner to cancel the registration granted under Section 12A of the Act where it reaches to a conclusion that the activities of the such trust are not genuine and not being carried out in accordance with the objects of the trust or institution. The power was, therefore, not available as on the day when the CIT cancelled the registration i.e. on 02.03.2010.

17. We find that the issue involved in the case is no more *res integra*. In **Industrial Infrastructure Development Corporation (Gwalior) M.P. Limited vs Commissioner of Income-Tax, Gwalior** (2018) 403 ITR 1 (SC), Hon'ble the Supreme Court held as under:-

“21. In our considered opinion, the CIT had no express power of cancellation of the registration certificate once granted by him to the assessee under Section 12A till 01.10.2004. It is for the reasons that, first, there was no express provision in the Act vesting the CIT with the power to cancel the registration certificate granted under Section 12A of the Act. Second, the order passed under Section 12A by the CIT is a quasi judicial order and being quasi judicial in nature, it could be



withdrawn/recalled by the CIT only when there was express power vested in him under the Act to do so. In this case there was no such express power.

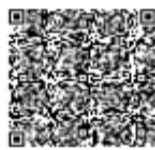
22. *Indeed, the functions exercisable by the CIT under Section 12A are neither **legislative** and nor executive but as mentioned above they are essentially quasi judicial in nature.*

23. *Third, an order of the CIT passed under Section 12A does not fall in the category of "orders" mentioned in Section 21 of the General Clauses Act. The expression "order" employed in Section 21 would show that such "order" must be in the nature of a "notification", "rules" and "bye laws" etc. (see –Indian National Congress(I) vs. Institute of Social Welfare & Ors., 2002 (5) SCC 685).*

24. *In other words, the order, which can be modified or rescinded by applying Section 21, has to be either executive or legislative in nature whereas the order, which the CIT is required to pass under Section 12A of the Act, is neither legislative nor an executive order but it is a "quasi judicial order". It is for this reason, Section 21 has no application in this case.*

25. *The general power, under Section 21 of the General Clauses Act, to rescind a notification or order has to be understood in the light of the subject matter, context and the effect of the relevant provisions of the statute under which the notification or order is issued and the power is not available after an enforceable right has accrued under the notification or order. Moreover, Section 21 has no application to vary or amend or review a quasi judicial order. A quasi judicial order can be generally varied or reviewed when obtained by fraud or when such power is conferred by the Act or Rules under which it is made. (See Interpretation of Statutes, Ninth Edition by G.P. Singh page 893).*

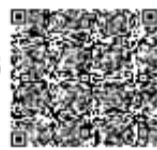
26. *Relying upon the aforementioned rule of interpretation, this Court has held that the Government has no power to cancel or supersede a reference once made under Section 10 (1) of the Industrial Disputes Act, 1947. [See- State of Bihar vs.*



D.N. Ganguly & Ors. (AIR 1958 SC 1018)]. Similarly, on the same principle it is held that the application of Section 21 of the General Clauses Act has no application to amend or rescind or vary a notification issued under Section 3 of the Commissions of Enquiry Act for reconstituting the commission by replacement or substitution of its sole member except applicable for a limited purpose for extending the time for completing the enquiry. (See- *State of Madhya Pradesh vs. Ajay Singh*, AIR 1993 SC 825). It is also held while construing the provisions of Citizenship Act that the certificate of registration of citizenship issued under Section 5(1)C of the Citizenship Act cannot be cancelled by the authority granting the registration by recourse to Section 21 of the General Clauses Act. (See- *Ghaurul Hasan vs. State of Rajasthan*, AIR 1967 SC 107 and *Hari Shanker Jain vs. Sonia Gandhi*, AIR 2001 SC 3689). And lastly, while construing the provisions of the Representation of People Act, it is held that the Election Commission cannot, by recourse to Section 21 of the General Clauses Act, deregister or cancel the registration of a political party under Section 29A of the Act for the decision of the Commission to register a political party under Section 29A(7) of the Act is a quasi judicial in nature. [See *Indian National Congress(I) (supra)*]

27. It is not in dispute that an express power was conferred on the CIT to cancel the registration for the first time by enacting sub-Section (3) in Section 12AA only with effect from 01.10.2004 by the Finance (No.2) Act 2004 (23 of 2004) and hence such power could be exercised by the CIT only on and after 01.10.2004, i.e., (assessment year 2004-2005) because the amendment in question was not retrospective but was prospective in nature.

28. The issue involved in this appeal had also come up for consideration before three High Courts, namely, Delhi High Court in the case of *Director of Income Tax (Exemptions) vs. Mool Chand Khairati Ram Trust*, (2011) 243 CTR(Del) 245, Uttaranchal High Court in the case of *Welham Boys' School Society vs. CBDT*, (2006) 285 ITR 74 (Uttaranchal), and



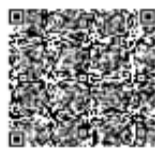
Allahabad High Court in the case of Oxford Academy for Career Development vs. Chief Commissioner of Income Tax & Ors. (2009) 315 ITR 382 (All).”

18. Thus, we find that the facts were almost similar to the facts of the present case as in the aforesaid case **Industrial Infrastructure Development Corporation (Gwalior) M.P. Limited**'s case (supra), the Commission had cancelled the registration under Section 12A of the Act dated 13.04.1991 by its order dated 29.04.2002 and on 29.04.2002 the Commissioner was not empowered to cancel such registration. In view thereof, the questions of law no. 1, 3 and 4 are answered in favour of the assessee on the basis of judgment in **Commissioner of Income-Tax, Gwalior** (supra).

19. So far as question no.2 (supra) is concerned, the power of cancellation of registration granted under Section 12A of the Act is required to be examined in law of the recent judgment of the Larger Bench of Hon'ble the Supreme Court in **New Noble Educational Society vs Chief Commissioner of Income-Tax and another** (2022) 448 ITR 594. After having considered the entire law with reference to Section 10 (23C)(vi) of the Act as well as Section 11 (4A) of the Act and the law as examined in **Pinegrove** and **Queen's Educational Society**'s cases (supra), it reached to the following conclusion:-

76. The conclusions of this court are summarized as follows:

(a) It is held that the requirement of the charitable institution, society or trust etc., to 'solely' engage itself in education or educational activities, and not engage in any activity of profit, means that such institutions cannot have objects which are unrelated to education. In other words, all objects of the society, trust etc., must relate to



imparting education or be in relation to educational activities.

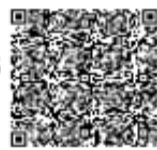
(b) Where the objective of the institution appears to be profit-oriented, such institutions would not be entitled to approval under Section 10 (23C) of the Income Tax Act. At the same time, where surplus accrues in a given year or set of years per se, it is not a bar, provided such surplus is generated in the course of providing education or educational activities.

(c) The seventh proviso to Section 10(23C), as well as Section 11 (4A) refer to profits which may be ‘incidentally’ generated or earned by the charitable institution. In the present case, the same is applicable only to those institutions which impart education or are engaged in activities connected to education.

(d) The reference to ‘business’ and ‘profits’ in the seventh proviso to Section 10 (23C) and Section 11 (4A) merely means that the profits of business which is ‘incidental’ to educational activity – as explained in the earlier part of the judgment i.e., relating to education such as sale of text books, providing school bus facilities, hostel facilities, etc.

(e) The reasoning and conclusions in American Hotel (supra) and Queen’s Education Society (supra) so far as they pertain to the interpretation of expression ‘solely’ are hereby disapproved. The judgments are accordingly overruled to that extent.

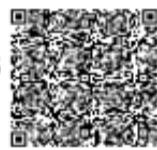
(f) While considering applications for approval under Section 10(23C), the Commissioner or the concerned authority as the case may be under the second proviso is not bound to examine only the objects of the institution. To ascertain the genuineness of the institution and the manner of its functioning, the Commissioner or other authority is free to call for the audited accounts or other such documents for recording satisfaction where the society, trust or institution genuinely seeks to achieve



the objects which it professes. The observations made in American Hotel (supra) suggest that the Commissioner could not call for the records and that the examination of such accounts would be at the stage of assessment. Whilst that reasoning undoubtedly applies to newly set up charities, trusts etc. the proviso under Section 10(23C) is not confined to newly set up trusts – it also applies to existing ones. The Commissioner or other authority is not in any manner constrained from examining accounts and other related documents to see the pattern of income and expenditure.

(g) It is held that wherever registration of trust or charities is obligatory under state or local laws, the concerned trust, society, other institution etc. seeking approval under Section 10(23C) should also comply with provisions of such state laws. This would enable the Commissioner or concerned authority to ascertain the genuineness of the trust, society etc. This reasoning is reinforced by the recent insertion of another proviso of Section 10(23C) with effect from April 1, 2021.

77. In a knowledge based, information driven society, true wealth is education – and access to it. Every social order accommodates, and even cherishes, charitable endeavour, since it is impelled by the desire to give back, what one has taken or benefitted from society. Our Constitution reflects a value which equates education with charity. That it is to be treated as neither business, trade, nor commerce, has been declared by one of the most authoritative pronouncements of this court in T.M.A Pai Foundation (supra). The interpretation of education being the ‘sole’ object of every trust or organization which seeks to propagate it, through this decision, accords with the constitutional understanding and, what is more, maintains its pristine and unsullied nature.”



21. In view of the aforesaid interpretation, we find that the Commissioner was required to examine the aforesaid factors while granting approval of registration under Section 10 (23C) of the Act. In the opinion of this Court, the same factors would also be required to be considered for the cancellation of registration already granted to the educational institutions, while examining the case under Section 12AA of the Act, of course, taking into consideration the conditions provided therein also.

22. Accordingly, we answer question no.2, as above.

23. The facts of ITA No. 94 of 2011 – Young Scholar’s Educational Society, Barnala, are almost similar and the questions of law as framed and answered above would apply *mutatis mutandis* to the said appeal also.

24. In view of our aforesaid conclusions, we dismiss the appeals preferred by the revenue and upheld the order passed by the ITAT dated 16.07.2010 in both the appeals and restore the registration of the Educational Institution/ Trust under Section 12A of the Act.

25. All pending applications stand disposed of accordingly.

26. No costs.

(SANJEEV PRAKASH SHARMA)
JUDGE

08.05.2024

VS

(SUDEEPTI SHARMA)
JUDGE

Whether speaking/reasoned

Yes/No

Whether reportable

Yes/No