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IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

ITA-215-2023 (O&M)
Date of Decision: 21.02.2024

The Commissioner of Income Tax (Exemptions), Chandigarh
..... Appellant

Vs.

B.M.L. Welfare Trust, Pampore Kashmir (J&K)
..... Respondent

CORAM: HON'BLE MR. JUSTICE SANJEEV PRAKASH SHARMA
HON'BLE MR. JUSTICE VIKAS SURI

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

SANJEEV PRAKASH SHARMA, J.(Oral)

CM-21259-CII-2023

Application has been filed for condonation of delay of 26 days
in filing of the appeal.

For the reasons stated in the application, the same is allowed.

CM-21262-CII-2023

Application seeking exemption from filing certified copies of
Annexures A-1 and A-2 is allowed as prayed for.

ITA-215-2023 (O&M)

1. Heard on admission.
2. This Court finds that the Income Tax Appellate Tribunal has passed the
impugned order taking into consideration the law as settled by the
Supreme Court in the case of *Ananda Social and Educational Trust vs.*
Commissioner of Income Tax and another, 2020 (17) SCC 254,

wherein the Apex Court has observed that for the purpose of allowing registration under Section 12AA of the Income Tax Act, 1961, the authority shall examine whether the object of the society is of charitable nature or not, and whether the activities being performed by the society are genuine.

- 3. The concerned authority has however denied registration only on account of the usage of the funds by the trustees for which the procedure and action is always available with the Income Tax authority separately.
- 4. Keeping in view thereto, this Court is satisfied that no question of law is involved for adjudication by this Court.
- 5. The Appeal stands accordingly *dismissed*.
- 6. All pending applications also stand disposed of.

(SANJEEV PRAKASH SHARMA)
JUDGE

(VIKAS SURI)
JUDGE

February 21, 2024
Mohit goyal

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|-------------------------------|--------|
| 1. Whether speaking/reasoned? | Yes/No |
| 2. Whether reportable? | Yes/No |