

Sayali

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
ORDINARY ORIGINAL CIVIL JURISDICTION**

**INCOME TAX APPEAL NO. 65 OF 2024**

Commissioner of Income Tax ...Appellant  
Exemptions Mumbai

***Versus***

Lady Tata Memorial Trust ...Respondent

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**Mr Dinesh Gulabani, through VC, for Appellant**  
**Mr P. J. Pardiwalla, Senior Advocate with Mr. Sukhsagar, for**  
**Respondent.**

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**CORAM: M.S. Sonak &  
Advait M. Sethna, JJ.**

**DATED: 15 OCTOBER 2025**

**PC:-**

- 1.** Heard Mr. Gulabani, learned Counsel for the Appellant and Mr.Pardiwalla, learned Senior Advocate for the Respondents in ITXA No. 65 of 2024.
- 2.** ITXA No. 818 of 2023 is not on Board. However, at the request of Mr. Gulabani, the same is taken on Board because according to him the same issue is involved.
- 3.** In ITXA No. 65 of 2024, the Appellant challenges the Tribunal's order deleting the conditions imposed in Form No. 10AC by which provisional approval was granted to the Respondent-Assessee.

4. Mr. Pardiwalla, learned Senior Advocate for the Assessee, points out that the CBDT issued a clarification dated 03 June 2022 regarding Form No.10AC issued up to 03 June 2022. He pointed out that with regard to such Forms, it was clarified that from the date of issuance of the circular, the conditions contained in Form No. 10AC shall be read as if the said conditions had been substituted with the conditions as provided in Table–1, effective from 01 April 2022.

5. Mr. Pardiwalla further submitted that the Respondent No. 3–Assessee has now been issued a final registration order in Form 10AD and, therefore, the issue of conditions in the provisional approval is rendered redundant.

6. We agree with Mr. Pardiwalla that the issue of conditions in the provisional approval, i.e., Form 10AC, is no longer relevant and such issue involves no substantial question of law.

7. Accordingly, we decline to entertain these Appeals and dispose of them as involving no substantial questions of law.

**(Advait M. Sethna, J)**

**(M.S. Sonak, J)**