IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16-12-2025

CORAM

THE HON'BLE DR.JUSTICE ANITA SUMANTH
AND
THE HON'BLE MRS.JUSTICE K. GOVINDARAJAN THILAKAVADI

TCA No. 202 of 2014

Director of Income Tax (Eexemptions)
Chennai.

..Appellant(s)

Vs

M/s.Anjuman-e-Khyrkhah-e-Aam
C/o Shri S.Sridhar, Advocate
New No.14, Old No.182, Flat No.5,
1st Avenue, Indira Nagar,
Adyar, Chennai – 600 020. ..Respondent(s)

Prayer : Appeal filed under Section 260A of the Income-Tax Act, 1961 against the order of the Income Tax Appellate Tribunal Madras 'D' Bench, dated 18.07.2011 in M.P.No.109(Mds)/2013 in I.T.A.No.796/Mds/2011.

For Appellant(s): Mr. J.Narayanasamy

For Respondent(s): Mr.N.Murali Kumaran, Senior Counsel
for M/s.McGan Law Firm

JUDGMENT

(Judgment of the Court was delivered by Dr.Anita Sumanth J.)

The Department is in appeal challenging order dated 27.08.2013 passed in M.P.No.109(Mds)/2013 in I.T.A.No.796/Mds/2011.

2. The substantial questions of law that have been admitted on 17.04.2014 are as follows:

> *"1. Whether on the facts and in the circumstances of the case, the Tribunal was right in holding that entertaining the miscellaneous petition filed by the assessee even though the main order of the Tribunal had travelled in appeal to the Apex Court and the subject matter of the appeal was decided?*
>
> *2. Whether on the facts and in the circumstances of the case the Tribunal was right in holding that the assessee is entitled for the registration under Section 12AA retrospectively from the date of inception being the year 1904 when the application for registration was made on 28.01.2009 in the light of the provisions of Section 12A(2) which was inserted only w.e.f., 01.06.2007?"*

3.Upon hearing the detailed submissions of Mr.J.Narayanasamy, learned Senior Standing Counsel for the Department and Mr.Murali Kumaran, learned Senior Counsel for M/s.McGan Law Firm for the assessee, we are of the view that there is no necessity to advert to the substantial questions in this case at all.

4.This is for the reason that on 22.11.2016, the respondent trust has been granted registration under Section 12AA of the Income Tax Act, 1961, with effect from 01.04.1997. The assessee has accepted this order, as well as the effective date of the same, essentially eschewing the relief granted under order of the Tribunal dated 27.08.2013. Hence, the questions of law are returned unanswered and this appeal is closed. No costs.

(A.S.M.,J.) (K.G.T.,J.)
16-12-2025

vs
Index: Yes/No
Speaking order
Neutral Citation: Yes

To

The Income Tax Appellate Tribunal Madras 'D' Bench,
Chennai.

DR.ANITA SUMANTH J.
AND
K.GOVINDARAJAN THILAKAVADI J.

vs

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