IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-02-2026

CORAM

THE HON'BLE DR.JUSTICE ANITA SUMANTH

AND

THE HON'BLE MR.JUSTICE MUMMINENI SUDHEER KUMAR

TCA No. 223 of 2014

Commissioner Of Income Tax
Thiruchirapalli ..Appellant(s)

Vs

Sri Mariamman Educational
Trust, 5-North Street, Near Police Station, Lalgudi,
Tiruchirapalli-621 601. ..Respondent(s)

Prayer: Appeal filed under Section 260A of Income Tax Act, 1961 against ITA.No.1508/Mds/2009 dated 04.10.2011 on the file of the Income Tax Appellate Tribunal, Madras "D" Bench.

For Appellant(s): Mr.J.Narayanasamy

For Respondent(s): No appearance

JUDGMENT

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

There is no appearance for the assessee, though its description is printed in the cause list. We have heard Mr.J.Narayanasamy, learned Senior Standing Counsel, for the Department.

2. The subject matter of this appeal is an order passed by the Income Tax Appellate Tribunal ('Tribunal') on 04.10.2011 relating to exemption under Section 12A of the Income Tax Act, 1961 (in short 'Act').

3. The respondent/assessee, claiming to be a Trust engaged in managing catering colleges, had made an application for grant of registration, under Section 12A. The application was rejected as against which order the assessee approached the tribunal that allowed the appeal. It is as against that order of the tribunal that the present appeal has been filed, raising the following substantial question of law that has been admitted on 22.07.2014:

> *"Whether on the facts and in the circumstances of the case the Tribunal was right in holding that the assessee trust is entitled for registration u/s 12-AA of the Act and approval under Section 80-G"*

4. We need hardly concern ourselves with this appeal on merits, in light of the events that have transpired thereafter. With the insertion of Section 12AB in the Act with effect from 01.04.2021, it is incumbent upon an assessee seeking exemption under Section 11 to apply for, and obtain registration under the aforesaid provision.

5. The assessee had made an application, that was accepted, and registration granted on 30.05.2022. However, the exemption granted had been reversed on 08.10.2024 and the aforesaid order has not been challenged by the respondent/assessee. The events prior to 01.04.2021, in our view, thus lose all

significance in light of the insertion of Section 12AB of the Act that opens a new chapter in the grant of registration for exemption under Section11 of the Act.

6. Mr.J.Narayanasamy is aggrieved with the conclusion of the Tribunal that registration under Section 12A is available to catering institutions, as he of the view that such activity would not come under the ambit of the term ‘education’ for the purposes of exemption under Section 11 of the Act. For this purpose, he relies upon the judgement of the Supreme Court in *Sole Trustee, Loka Shikshana Trust vs CIT*[1]

7. We leave that question open as we see no necessity to answer the same in the present matter, in light of the trajectory that this matter has taken. We thus, close this appeal returning the substantial question of law unanswered and leaving it open for determination in an appropriate matter. No costs.

(A.S.M.,J.) **(M.S.K.,J.)**

09-02-2026

Index: Yes/No
Speaking order
Neutral Citation: Yes

mpl

To

The Income Tax Appellate Tribunal, Madras “D” Bench, Chennai.

[1] 101 ITR 234

DR.ANITA SUMANTH J.

AND

MUMMINENI SUDHEER KUMAR J.

mpl

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