IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26.02.2026

CORAM :

THE HONOURABLE DR.JUSTICE ANITA SUMANTH
and
THE HONOURABLE MR.JUSTICE C.KUMARAPPAN

T.C.A.No. 597 of 2014

Director of Income Tax (Exemptions)
Chennai. .. Appellant

vs

Japanese Chamber Commerce & Industry,
3rd Floor, 3F, Anmol Palani,
No.88, G.N.Chetty Road,
T.Nagar, Chennai- 600 017 .. Respondent

Prayer : Appeal filed under Section 260-A of the Income Tax Act, 1961 +against the order of the Income Tax Appellate Tribunal, Madras 'B' Bench, dated 17.09.2013 in ITA No. 808/Mds/2013.

For Appellant	:	Mr.J.Narayanaswamy Senior Standing Counsel
For Respondent	:	Mr.A.S.Sriraman

JUDGMENT

(Delivered by Dr. ANITA SUMANTH,J)

This appeal has been admitted on 08.12.2024 and four questions of law have been framed. The questions relate to the eligibility of assessee for grant of registration under Section 12AA of the Income Tax Act, 1961(Act).

2. Pending this appeal, the scheme of exemption under Section 12A of the Act has undergone a change and with effect from 01.04.2021, an assessee seeking registration under the Act has to apply afresh for registration. We are informed that the assessee has not made any application seeking registration after the change in regime.

3. We had put a query to the learned assessee counsel as to whether any assessment for the interim period has been completed based on the order of the Tribunal in appeal before us.

4. We are given to understand that only for AY 2016–17 had an assessment been made, and there are no assessments either for the previous or subsequent periods. In such circumstances, we are of the considered view that nothing survives for adjudication in this matter and the questions are rendered academic.

5. Recording the above, we close this tax case (appeal) returning the substantial questions of law unanswered. No costs.

[A.S.M, J.] [C.K, J.]
26.02.2026

Neutral Citation:Yes/No
ssm

To

1.The Income Tax Appellate Tribunal, Madras ‘B’ Bench,
Chennai.

2.The Director of Income Tax (Exemptions), Chennai.

<u>DR. ANITA SUMANTH, J.</u>
<u>and</u>
<u>C.KUMARAPPAN, J.</u>

ssm

T.C.A.No. 597 of 2014

<u>26.02.2026</u>