

2022 LiveLaw (SC) 431

IN THE SUPREME COURT OF INDIA

M.R. SHAH; B.V. NAGARATHNA, JJ.

Special Leave to Appeal (C) No(s). 26978/2017; 22-04-2022

HARSHIT FOUNDATION SEHMALPUR JALALPUR JAUNPUR

Versus

COMMISSIONER OF INCOME TAX FAIZABAD

Income Tax Act, 1961; Section 12AA - Registration of a trust or institution - Even if in a case where the registration application under Section 12AA is not decided within six months, there shall not be any deemed registration.

(Arising out of impugned final judgment and order dated passed by the High Court of Judicature at Allahabad in ITA Defective No. 24 of 2013)

For Petitioner(s) Mr. Abhinav Mehrotra, Adv. Mr. Kush Chaturvedi, AOR Ms. Priyashree Sharma PH, Adv. Mr. Syed Faraz Alam, Adv.

For Respondent(s) Mr. N.Venkataraman, ASG Ms. Chinmayee Chandra, Adv. Ms. Suhashini Sen, Adv. Mr. Siddharth Kohli, Adv. Mr. Raj Bahadur Yadav, AOR

ORDER

We have heard Mr. Abhinav Mehrotra, learned counsel appearing on behalf of the petitioner and Mr. N. Venkataraman, learned ASG appearing on behalf of the respondent.

The only question which is posed for consideration before the High Court was whether on non-deciding the application for registration under Section 12AA (2) of the Income Tax Act, 1961 (for short 'the Act') within a period of six months, there shall be deemed registration or not.

The aforesaid aspect has been dealt with and considered in detail by the Full Bench of the Allahabad High Court in its decision in the case of **Commissioner of Income Tax vs. Muzafar Nagar Development Authority** [ITA 348 of 2008].

After considering in detail the provisions of Section 12AA (2) of the Act and having found that there is no specific provision in the Act by which it provides that on non-deciding the registration application under Section 12AA (2) within a period of six months there shall be deemed registration, the Full Bench of the High Court has rightly held that even if in a case where the registration application under Section 12AA is not decided within six months, there shall not be any deemed registration.

We are in complete agreement with the view taken by the Full Bench of the High Court.

The Special Leave Petition stands dismissed.