

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई  
IN THE INCOME TAX APPELLATE TRIBUNAL  
' B' BENCH : CHENNAI

श्री एन.आर.एस. गणेशन, न्यायिक सदस्य एवं  
श्री ए. मोहन अलकामणी, लेखा सदस्य के समक्ष ।  
[BEFORE SHRI N.R.S. GANESAN, JUDICIAL MEMBER AND  
SHRI A. MOHAN ALANKAMONY, ACCOUNTANT MEMBER]

आयकर अपील सं./I.T.A.No.2186/Mds/2014

निर्धारण वर्ष /Assessment year : N.A

T. Abdul Wahid Educational Society  
No.53, Vepery High Road  
Periamet  
Chennai - 3

**[PAN AAADAT 1523 B]**  
**(अपीलार्थी/Appellant)**

**Vs.** The Dy. Director of Income-  
tax(Exemptions)-III  
Chennai

**(प्रत्यर्थी/Respondent)**

अपीलार्थी की ओर से/ Appellant by  
प्रत्यर्थी की ओर से /Respondent by

: Shri G. Baskar, Advocate  
: Shri S.Balasubramaniam, CIT

सुनवाई की तारीख/Date of Hearing

: 25-02-2016

घोषणा की तारीख /Date of Pronouncement

: 18-03-2016

**आदेश / ORDER**

**PER N.R.S.GANESAN, JUDICIAL MEMBER**

This appeal of the assessee was earlier disposed of by an order dated 10.4.2015. However, on the miscellaneous petition filed by the Revenue, the order of this Tribunal dated 10.4.2015 was recalled and the appeal was restored on file. Accordingly, the appeal is posted for final disposal.

2. Shri G. Baskar, Id. Counsel for the assessee submitted that in the earlier round of litigation, this Tribunal, by an order dated

5.12.2013, the copy of which is available at page 23 of the paper book, directed the DIT(E) to grant registration u/s 12AA of the Act. Consequent to the direction, the DIT(E) granted registration with effect from 2.5.2013. The Id. Counsel clarified that the assessee-society was established by a Memorandum and bye-laws dated 19.7.2012 and the application for registration u/s 12AA was filed on 5.9.2012. Initially, the DIT(E) rejected the application of the assessee on the ground that the object of the society was in violation of sec. 13(1)(b) of the Act. The Id. Counsel further submitted that the bye-laws was amended on 2.7.2013. Further, considering the amended bye-laws of the society, this Tribunal directed the DIT(E) to grant registration. Once the bye-laws was amended, according to the Id. Counsel, the DIT(E) has to grant registration from the date of its establishment and not from the date of amendment of bye-laws.

**3.** On the contrary, Shri S.Balasubramaniam, Id. Departmental Representative submitted that initially the assessee-society filed an application for registration on 5.9.2012. The DIT(E) by an order dated 28.3.2013 rejected the same on the ground that the assessee may not get the benefit of sec. 11 since the society was established for the benefit of a particular religion. Subsequently, the assessee amended the bye-laws of the society on 2.7.2013. After considering the amended bye-laws, this Tribunal by an order dated 5.12.2013 directed

the DIT(E) to grant registration u/s 12AA of the Act. Therefore, the assessee is eligible for registration only from the date on which the bye-laws was amended enabling the assessee-society to extend its benefit to all sections of the society. Therefore, the DIT(E) has rightly granted registration with effect from 2.5.2013.

**4.** We have considered the rival submissions on either side and also perused the material available on record. Admittedly, the assessee filed an application for registration u/s 12AA of the Act on 5.9.2012 i.e within two months period from its establishment. The application of the assessee was rejected by the DIT(E) on the ground that the benefit of the society was for a particular religious community. Subsequently, the assessee-society amended the bye-laws and after considering the amendment made by the assessee, this Tribunal directed the DIT(E) to grant registration u/s 12AA of the Act. The fact remains that the subject matter of appeal before this Tribunal in the earlier round of litigation is on application filed on 5.9.2012. After considering the amendment made in the bye-laws, this Tribunal directed the DIT(E) to grant registration only on the application made by the assessee on 5.9.2012. It is not in dispute that the society was established on 19.7.2012. The object clause in the bye-laws was amended by the assessee-society on 2.7.2013. Therefore, this Tribunal is of the considered opinion that when the amendment was

made in the bye-laws of the assessee-society it relates back to the date of original establishment, hence the amended bye-laws would be applicable from 19.7.2012. Since the assessee has filed the application within one year from the date of its establishment, this Tribunal is of the considered opinion that the assessee is eligible for registration with effect from 19.7.2012. Therefore, the DIT(E) is not correct in granting registration with effect from 2.5.2013. Accordingly, the impugned order of the DIT(E) granting registration with effect from 2.5.2013 is modified and the DIT(E) is directed to grant registration with effect from 19.7.2012 i.e the date of establishment of the assessee-society.

5. In the result, the appeal of the assessee is allowed.

Order pronounced in the open court on 18<sup>th</sup> March, 2016, at Chennai.

Sd/-

(ए. मोहन अलंकामणी)

**(A. MOHAN ALANKAMONY)**

**लेखा सदस्य/ACCOUNTANT MEMBER**

Sd/-

(एन.आर.एस. गणेशन)

**(N.R.S. GANESAN)**

**न्यायिक सदस्य/JUDICIAL MEMBER**

चेन्नई/Chennai

दिनांक/Dated: 18<sup>th</sup> March, 2016

**RD**

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant

2. प्रत्यर्थी/Respondent

3. आयकर आयुक्त (अपील)/CIT(A)

4. आयकर आयुक्त/CIT

5. विभागीय प्रतिनिधि/DR

6. गार्ड फाईल/GF