

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 1478 of 2016  
[@ SPECIAL LEAVE PETITION (C) NO. 9705 OF 2009]

COMMISSIONER OF INCOME TAX, KANPUR & ORS. Appellant(s)

VERSUS

SOCIETY FOR THE PROMN.OF EDN., ALLAHABAD Respondent(s)

J U D G M E N T

KURIAN, J.

1. Leave granted.
2. There is no appearance on behalf of the sole respondent despite service of notice and adjournment sought for on a couple of occasions earlier.
3. The short issue is with regard to the deemed registration of an application under Section 12AA of the Income Tax Act. The High Court has taken the view that once an application is made under the said provision and in case the same is not responded to within six months, it would be taken that the application is registered under the provision.
4. The learned Additional Solicitor General appearing for the appellants, has raised an apprehension that in the case of the respondent, since the date of application was of 24.02.2003, at the worst, the same would operate only after six months from the date of the application.

5. We see no basis for such an apprehension since that is the only logical sense in which the Judgment could be understood. Therefore, in order to disabuse any apprehension, we make it clear that the registration of the application under Section 12AA of the Income Tax Act in the case of the respondent shall take effect from 24.08.2003.

6. Subject to the above clarification and leaving all other questions of law open, the appeal is disposed of with no order as to costs.

.....J.  
[ KURIAN JOSEPH ]

.....J.  
[ ROHINTON FALI NARIMAN ]

New Delhi;  
February 16, 2016.

JUDGMENT