IN THE HIGH COURT OF JUDICATURE FOR RAJASTHAN

BENCH AT JAIPUR

D.B.INCOME TAX APPEAL NO. 236 /2016

COMMISSIONER OF IT JAIPUR

----Appellant

Versus

M/S RAJASTHAN CRICKET ASSOCIATION

----Respondent

For Appellant : Mr. Sameer Jain

For Respondents : Mr. S.S. Hora

HON'BLE MR. JUSTICE K.S. JHAVERI

HON'BLE MR. JUSTICE DINESH MEHTA

Order

06/12/2016

1. The appeal is admitted on the following substantial questions of law:

> "1. Whether on facts and circumstances of the case the Hon'ble ITAT was correct in law in restoring registration u/s 12AA notwithstanding assessee institution are having non-charitable/ commercial objects and activities contrary to the Sec. 2(15) of the Income Tax Act, which defines the charitable purpose in special, restricted and qualified sense?
>
> 2. Whether on the facts and the circumstances of the case the Hon'ble ITAT was correct in law in allowing 12AA registration notwithstanding that the fact that, the substantial changes were made in the original object more specifically in clause (s) and (u) which were absent at the time of granting registration u/s 12A and basis on which Registration Authority has approved the registration?

> 3. Whether on the facts and in the circumstances of the case the Hon'ble ITAT was correct in law in holding that the changes can be made in the objects as per the respective Governing act i.e., Rajasthan Sports (Registration, Recognition and Regulation of Association) Act, 2005 contrary to the provisions of the Income Tax Act 1961, i.r.o. 12AA registration?"

2. Notice need not be issued as the respondent is represented by its counsel.

3. It will not be appropriate for us to stay the order impugned. However, it is observed that if application is moved for adjournment of the proceedings for subsequent year(s), pending before the competent authority, the same shall be considered favourably.

4. The stay application stands disposed of.

(DINESH MEHTA)J. (K.S.JHAVERI)J.

bblm