



Presentation for

**Karnataka State Chartered Accountants'  
Association (KSCAA)**

**Topic : Registration/Re-registration of  
Charitable Trusts**

**E. Chaitanya**

Date : 26<sup>th</sup> April 2024

**Registration by itself would not confer  
the right to exemption**

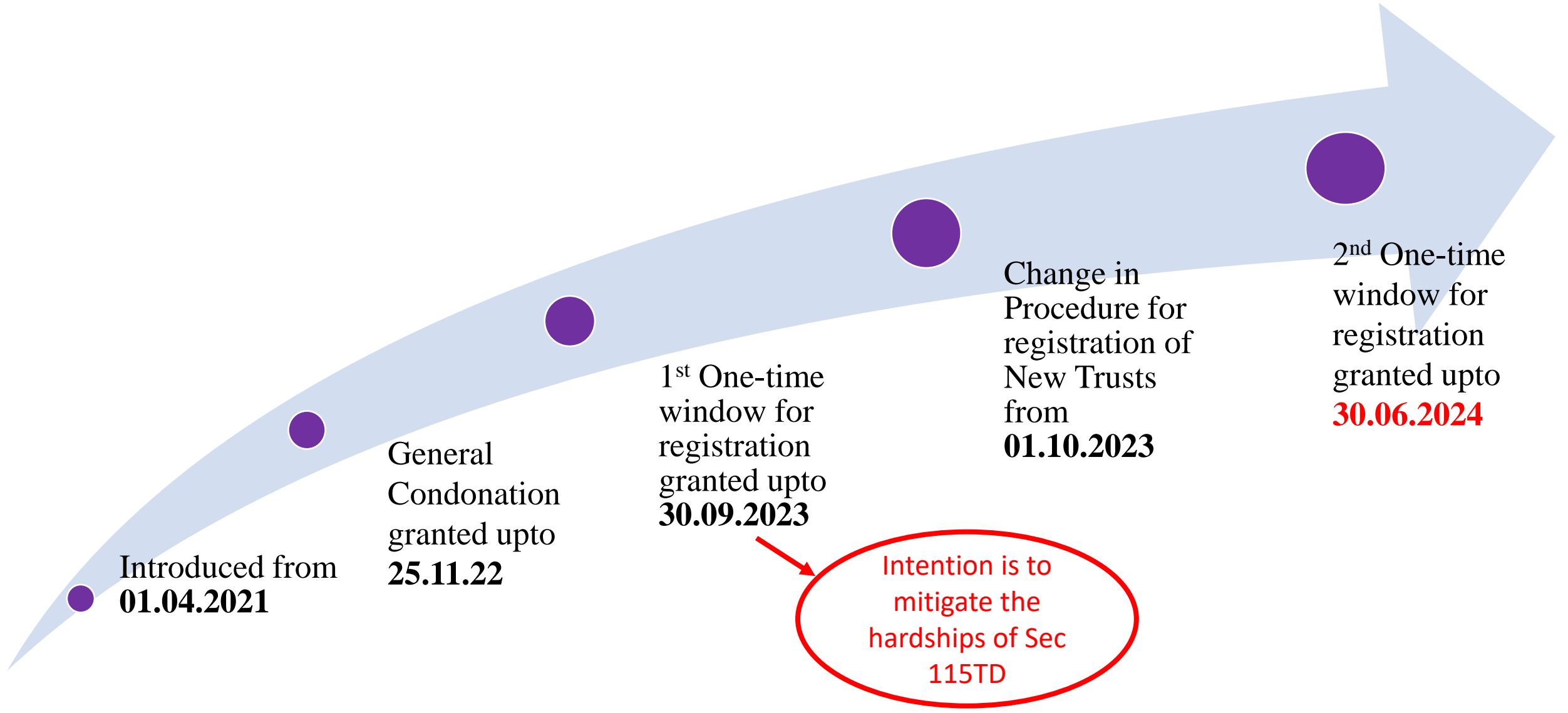
**ACIT Vs Surat Tennis Club 166 Taxman 65 (Guj HC)**

**Registration of the Trust is a condition  
precedent for claiming exemption**

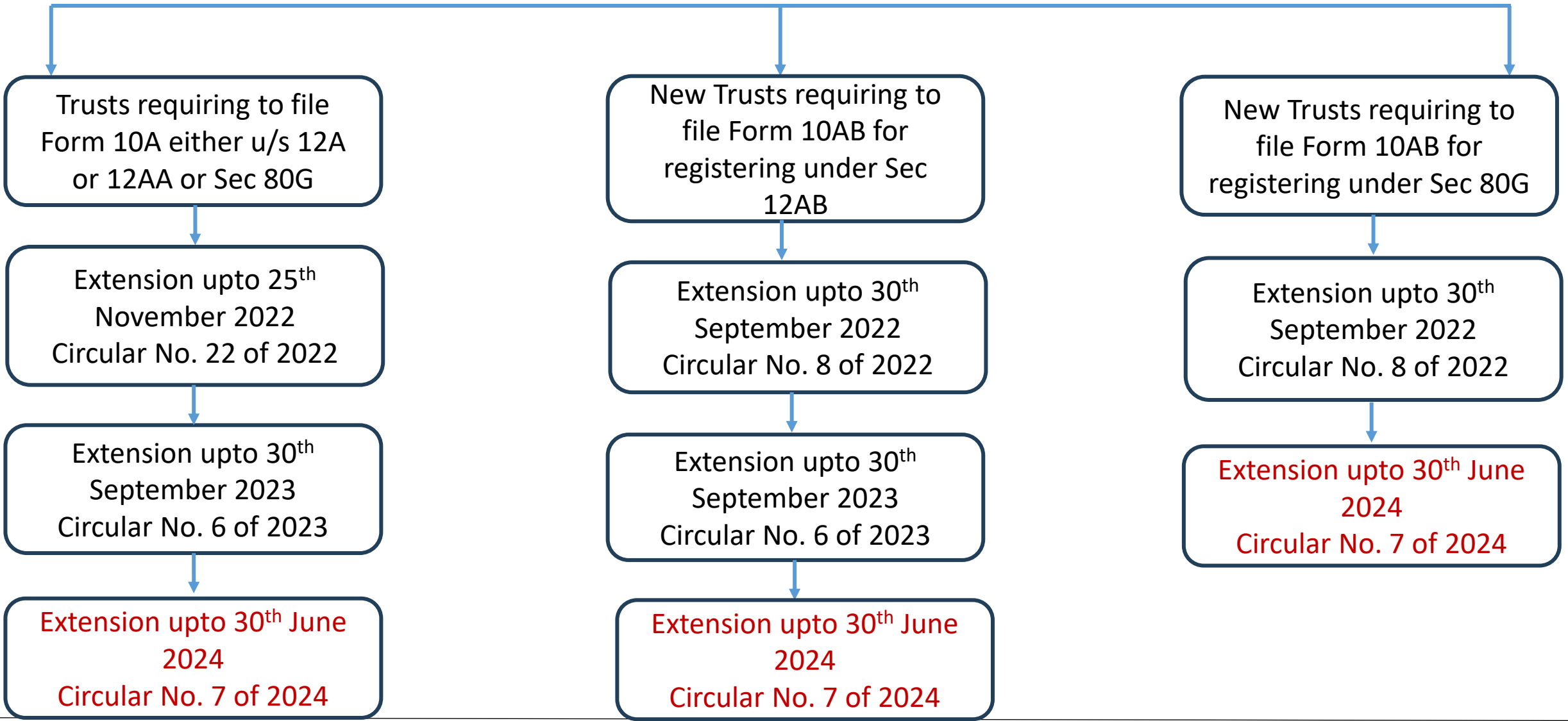
**UP Forest Corporation Vs DCIT 297 ITR 1 (SC)**

# **Relevant provisions of the Act and the Rules**

# Timeline for Trusts having registration under old law



# Timeline - Snapshot



# Registration of New Charitable Trusts – 1<sup>st</sup> October 2023



S.No	Particulars	New Trusts – Activities yet to commence	New Trusts – Activities started
		Relevant Section marked in blue	
1	Time-Limit for filing of Application	1 month prior to PY relevant to AY from which registration is sought Section 12A(1)(ac)(vi)(A) Refer Circular No. 6 of 2023 r.w.s 12A(2)	Any time after commencement of Activities Section 12A(1)(ac)(vi)(B)
2	Form of Application	Form 10A (Rule 17A(1)(i))	Form 10AB (Rule 17A(1)(ii))
3	Validity of the Certificate	3 years - Sec 12AB(1)(c) Provisional Reg	5 years - Sec 12AB(1)(b) Regular Registration
4	Form of Order	Form 10AC - Rule 17A(5)	Form 10AD - Rule 17A(8)
5	Consequences of non-registration	Taxable as any other entity (Company/AOP)	Taxable as any other entity (Company/AOP)

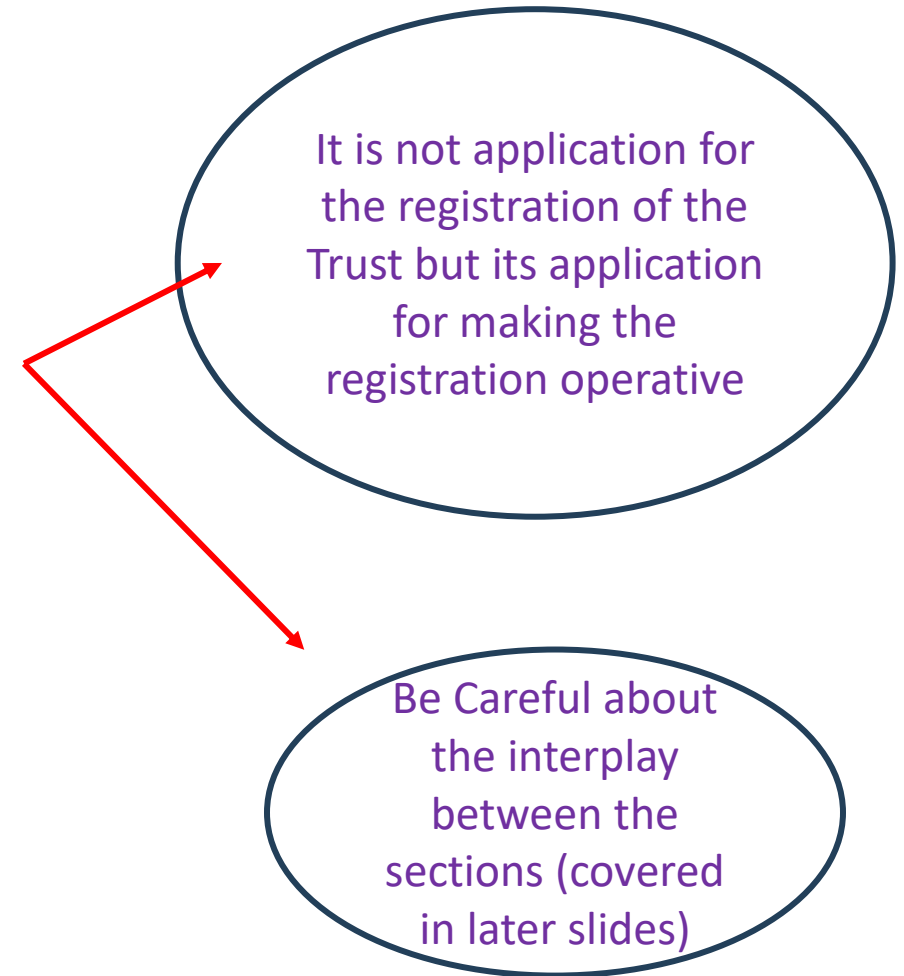
# Registration of Existing Charitable Trusts



S.No	Particulars	Already registered u/s 12A/12AA	Registered u/s 12AB	Having Provisional Registration	Modification of Objects
1	Time-Limit for filing of Application	Within 3 months from 1 <sup>st</sup> April 2021 but now extended upto 25 <sup>th</sup> Nov 2022 (Circular No. 22 of 2022)	Atleast 6 months prior to expiry of the said period	Atleast 6 months prior to expiry of the PR or 6 months from commencement of its activities <b>whichever is earlier</b>	Within 30 days from the date of said adoption or modification.
2	Form of Application	Form 10A	Form 10AB	Form 10AB	Form 10AB
3	Validity of the Certificate	5 years	5 years	5 years	5 years
4	Form of Order	Form 10AC			
5	Consequences of non-registration	Applicability of Tax on Accreted Income under Sec 115TD	Applicability of Tax on Accreted Income under Sec 115TD	Applicability of Tax on Accreted Income under Sec 115TD	Applicability of Tax on Accreted Income under Sec 115TD

# Registration of Existing Charitable Trusts

S.No	Particulars	Governing Section	Already registered u/s 10(23C) or 10(46) or 10(46A)
1	Time-Limit for filing of Application	Sec 12A(1)(ac)(iv)	Atleast 6 months prior to the commencement of the AY from which the registration is sought
2	Form of Application	Rule 17A(1)(ii)	Form 10AB
3	Validity of the Certificate	Sec 12AB(1)(b)(ii)(A)	5 years
4	Form of Order	Rule 17A(8)	Form 10AD
5	Consequences of non-registration		Can Continue under old exemption section itself





# Example 1 – Old to New Registration - Conversion



- Charitable Trust having registration under Old 12A/12AA
- Applied for new registration under Sec 12A(1)(ac)(i) on or before 25<sup>th</sup> November 2022 ie, for example applied on 3<sup>rd</sup> August 2021.

Particulars	Remarks
Form of Application	Form 10A
Form of grant of Registration	Form 10AC
Validity of Registration	AY 2022-23 to AY 2026-27 (5 years)
<b>Date of Application for renewal</b>	<b>On or before 30<sup>th</sup> September 2025</b>

- If application for renewal is not filed within the said date, then it leads to loss of registration

# Example 2 – Provisional Registration

- Charitable Trust not having registration under Old 12A/12AA
- Applied for new registration under Sec 12A(1)(ac)(vi) on or before 25<sup>th</sup> November 2022 ie, for example applied on 6<sup>th</sup> August 2021.

Particulars	Remarks
Form of Application	Form 10A
Form of grant of Registration	Form 10AC
Validity of Registration	AY 2022-23 to AY 2024-25 (3 years) Provisional Registration
<b>Date of Application for renewal</b>	<b>Within 6 months from start of activities but if no activities have started, then date cannot be beyond 30<sup>th</sup> September 2023</b>

General Condonation given upto 30<sup>th</sup> September 2022  
Circular No. 8 of 2022

One-time window given upto upto 30<sup>th</sup> September 2023  
Circular No. 6 of 2023  
And NOW  
Upto 30<sup>th</sup> June 2024  
Circular No. 7 of 2024

# Example 3 – Old to New Registration

- Charitable Trust having registration under Old 12A/12AA
- Applied for new registration under Sec 12A(1)(ac)(i) on or before 30<sup>th</sup> September 2023 ie, on 3<sup>rd</sup> September 2023.
- Application filed by taking benefit of Circular 6 of 2023

Particulars	Remarks
Form of Application	Form 10A
Form of grant of Registration	Form 10AC
Validity of Registration	AY 2022-23 to AY 2026-27 (5 years)
<b>Date of Application for renewal</b>	<b>On or before 30<sup>th</sup> September 2025</b>

- Power of Condonation was already removed from 1<sup>st</sup> June 2007.
- Two provisos which were preventing the AOs to re-open earlier years for lack of registration were deleted. Effectively registration which was earlier retrospective, is now only prospective

# General Mistakes committed in filing applications

- Selection of wrong section in the application
- Not filing the application within the prescribed Time
- Not appearing for hearing before the CIT(Ex) or not filing the data in the Portal
- Not filing the complete data as asked in the form

# Caselaws on Registration - 1

S.No	Caselaw	Citation	Summary
1	Telangana State Chapter Indian Radiological & Imaging Association Vs Income Tax Officer	(2023) 105 ITR 13 (Hyderabad) (Trib)	Selection of wrong code cannot warrant rejection of application
2	Saifee Burhani Upliftment Trust Vs CIT	(2022) 195 ITD 281 (Mumbai)	Regular Vs provisional registration
3	Bai Hirabai Jamshetji Tata Navsari Charitable Institution Vs CIT (Similar case in Chamber of Indian Charitable Trusts Vs PCIT)	(2022) 196 ITD 356 (Mumbai)	Conditions of registration

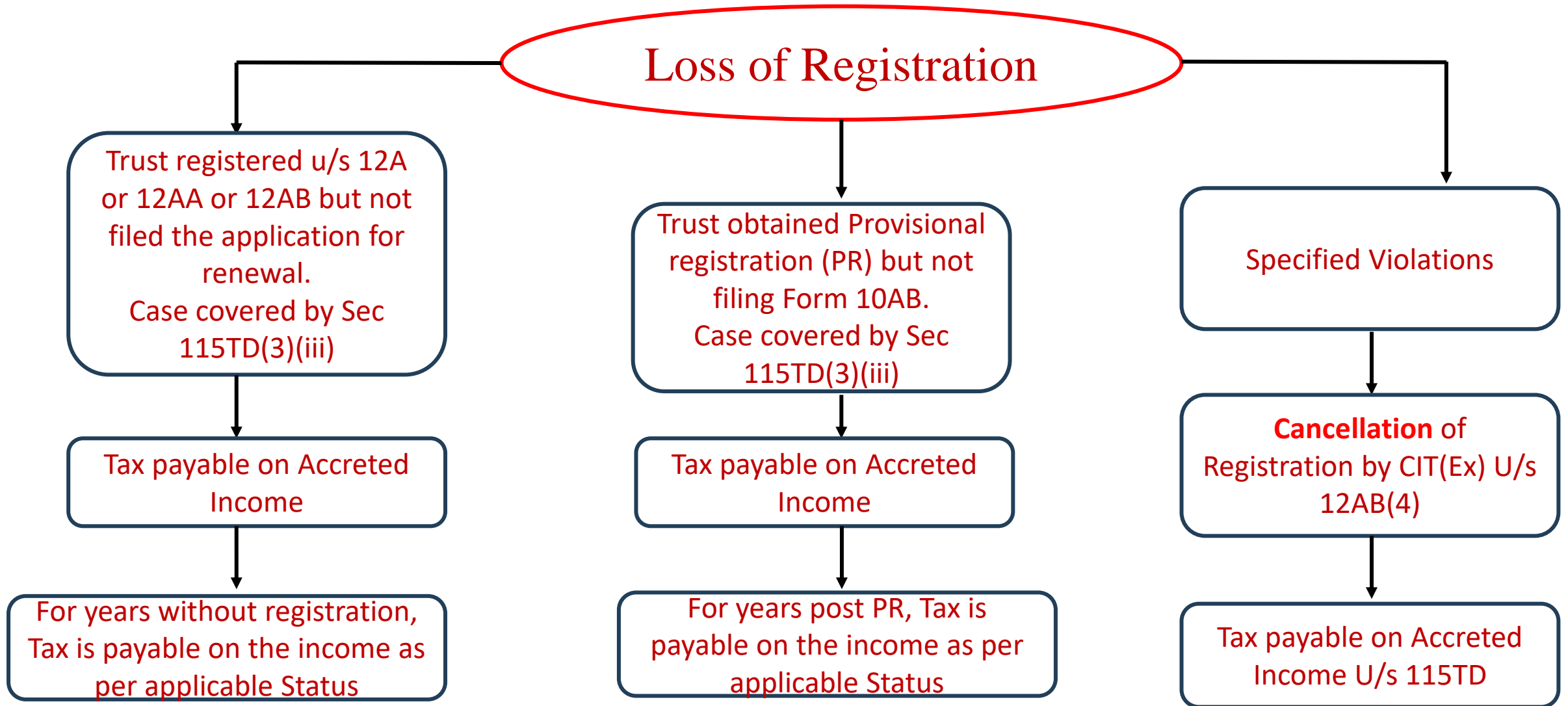
# Caselaws on Registration

S.No	Caselaw	Citation	Summary
4	Sri Nrisimha Priya Charitable Trust Vs Central Board of Direct Taxes  (Only for the State of Tamilnadu)	TS-5155-HC-2024(Madras)-O	The clause 5(ii) of Circular No 6/2023 dated 24.05.2023 of the first respondent is declared as illegitimate, arbitrary, and ultra vires the Constitution of India
5	Bhamashah Sundarlal Daga Charitable Trust Vs CIT  Similar Case in TB Lulla Charitable Foundation Vs CIT	ITA No 278/JODH/2023	Calculation of 6 months in case of PR must be only for new trusts and not to existing Trusts

# Loss of Registration



# Loss of Registration



# Conditions for Cancellation w.e.f 01.04.2022



For the purposes of this sub-section, the following shall mean "specified violation",—

- a) Income is applied for purposes, other than for the objects of the trust or institution; or
- b) Trust carries on business which is not incidental to the attainment of its objectives or **separate books of account are not maintained in respect of the business which is incidental to the attainment of its objectives**; or
- c) Application of Income from the property held under a trust for private religious purposes, which does not enure for the benefit of the public; or
- d) Application of Income for the benefit of any particular religious community or caste; or
- e) any activity being carried out by the trust or institution—
  - (i) is not genuine; or
  - (ii) is not being carried out in accordance with all or any of the conditions subject to which it was registered; or
- f) the trust or institution has not complied with the requirement of any other law, which is material for achieving the objects of the Trust and the order, direction or decree, by whatever name called, holding that such non-compliance has occurred, has either not been disputed or has attained finality.
- g) The application is not complete or it contains false or incorrect information. (inserted by FA 2023 w.e.f 01-04-2023)**

# Specified Violations

<b>Erstwhile Sec 12AA – Proviso to Sub-section (4)</b>	<b>Present Sec 12AB</b>
<p>Provided that the registration shall not be cancelled under this sub-section, if the trust or institution <u>proves that there was a reasonable cause for the activities to be carried out in the said manner.</u></p> <p>(5) Nothing contained in this section shall apply on or after the 1st day of April, 2021.</p>	<p>The Principal Commissioner or Commissioner shall,—</p> <ul style="list-style-type: none"><li>(i) call for such documents or information from the trust or institution, or make such inquiry as he thinks necessary in order to <u>satisfy himself about the occurrence or otherwise of any specified violation;</u></li><li>(ii) pass an order in writing, cancelling the registration of such trust or institution, after affording a reasonable opportunity of being heard, for such previous year and all subsequent previous years, <u>if he is satisfied that one or more specified violations have taken place;</u></li></ul>

# Errors in Form 10A

Sec 12AB(4)

Explanation : For the purposes of this sub-section, the following shall mean "specified violation",—

- a) ....
- b) ....
- c) The application referred to in clause (ac) of sub-section (1) of Sec 12A is not complete or it contains false or incorrect information. (inserted by FA 2023 w.e.f 01-04-2023)**

Rule 17A – Another type of Loss of registration

(6) If, at any point of time, it is noticed that Form No. 10A has not been duly filled in **by not providing, fully or partly, or by providing false or incorrect information or documents** required to be provided under sub-rule (1) or (2) or by not complying with the requirements of sub-rule (3) or (4), the Principal Commissioner or Commissioner, as referred to in sub-rule (5), after giving an opportunity of being heard, may cancel the registration in Form No. 10AC and Unique Registration Number (URN), issued under sub-rule (5), and such registration or such Unique Registration Number (URN) shall be deemed to have never been granted or issued.

**Can Sec 115TD be invoked  
in the case of PR ??**

# Loss of Registration – Next Course of Action



- Can the Trust re-apply for registration ??  
Provisional Registration – Yes  
Regular Registration - NO
- Sec 12A(1)(ac)(vi)(B)

Commenced and **no income or part thereof** of the said trust or institution **has been excluded from the total income on account of applicability of sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of clause (23C) of section 10, or section 11 or section 12,** for any previous year ending on or before the date of such application, at any time after the commencement of such activities.

(1) Notwithstanding anything contained in this Act, where in any previous year, a specified person has—

- a) converted into any form which is not eligible for grant of registration under section 12AA or section 12AB, or approval under sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of clause (23C) of section 10;
- b) merged with any entity other than an entity which is a trust or institution having objects similar to it and registered under section 12AA or section 12AB or approved under sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of clause (23C) of section 10; or
- c) failed to transfer upon dissolution all its assets to any other specified person within a period of twelve months from the end of the month in which the dissolution takes place,

then, in addition to the income-tax chargeable in respect of the total income of such specified person, the accreted income of the specified person as on the specified date shall be charged to tax and such specified person shall be liable to pay additional income-tax (herein referred to as tax on accreted income) at the maximum marginal rate on the accreted income.

Taxability is specific  
to a previous year

## Conversion into any form not eligible for grant of registration

- (i) the registration or approval granted to it under section 12AA/Sec 12AB, or sub-clause (iv)/ (v)/ (vi)/ (via) of Sec 10 (23C) has been cancelled; or
- (ii) it has adopted or undertaken modification of its objects which do not conform to the conditions of registration and it neither not filed or application filed and rejected.
- (iii) it fails to make an application in accordance with the provisions of clause (i) to (iii) of the first proviso to Sec 10 (23C) or sub-clause(i) to (iii) of Sec 12(1)(ac), within the period specified in the said clauses or sub-clauses, as the case may be, which expires in the said previous year.

- Tax on Accreted income becomes payable at MMR.
- Accreted Income means FMV of all the assets (-) Total value of liabilities on specified date.
- Rule 17CB for the purpose of Valuation of assets

# Circular no. 7 of 2024 & 6 of 2023

Revised Sec 115TD applies only for AY 2023-24

Earlier section did not deal with non-renewal of registration obtained under Sec 12A or 12AA or 12AB

For Old Trusts

Original Due date for renewal was 30<sup>th</sup> June 2021

Circular No. 22 of 2022 – Condones the delay till 25<sup>th</sup> November 2022

Circular No. 6 of 2023 – Condones the delay till 30<sup>th</sup> September 2023

Circular No. 7 of 2024 – Condones the delay till 30<sup>th</sup> June 2024

Can Sec 115TD be applied for old trusts not renewing registration under Sec 12AB ??



# Scope of Examination by CIT(Exemptions)

The Principal Commissioner or Commissioner, on receipt of an application made under section 12A(1)(ac), shall,

(a) where the application is made under sub-clause (i) of the said clause, pass an order in writing registering the trust or institution for a period of five years;

(b) where the application is made under sub-clause (ii) or sub-clause (iii) or sub-clause (iv) or sub-clause (v) or item (B) of sub-clause (vi) of the said clause,—

(i) call for such documents or information from the trust or institution or make such inquiries as he thinks necessary in order to satisfy himself about—

(A) the genuineness of activities of the trust or institution; and

(B) the compliance of such requirements of any other law for the time being in force by the trust or institution as are material for the purpose of achieving its objects;

(ii) after satisfying himself about the objects of the trust or institution and the genuineness of its activities under item (A) and compliance of the requirements under item (B), of sub-clause (i),—

(A) pass an order in writing registering the trust or institution for a period of five years; or

(B) if he is not so satisfied, pass an order in writing,—

(I) in a case referred to in sub-clause (ii) or sub-clause (iii) or sub-clause (v) of clause (ac) of sub-section (1) of section 12A rejecting such application and also cancelling its registration;

(II) in a case referred to in sub-clause (iv) or in item (B) of sub-clause (vi) of sub-section (1) of section 12A, rejecting such application, after affording a reasonable opportunity of being heard

# Scope of Examination by CIT(E)

3 Conditions subject to which the registration must be granted by CIT

1. Objects of the Trust must be Charitable
2. Activities of the Trust must be genuine
3. There must be compliance with such requirements of any other laws which are material for the purpose of achieving its objects;

AO cannot question registration granted by the CIT(E)

1. DIT(E) Vs Gemological Institute of India                      105 Taxmann.com 179 (Bom)
2. ACIT Vs Surat City Gymkhana                                      300 ITR 214 (SC)

Effectively CIT(E) cannot question at application and AO cannot question registration

# Scope of Examination by CIT(Ex)

Objects take precedence over activities where the activities are yet to start

- |   |                         |
|---|-------------------------|
| 1. PCIT (E) Vs Shrinathji Goverdhan Nathji Charitable Trust | 274 Taxman 498 (Cal HC) |
| 2. DIT(E) Vs D.R. Ranka Charitable Trust                    | 260 Taxman 139 (Kar HC) |
| 3. Sai Ashish Charitable Trust (Supreme Court)              | CA 1727/2020            |
| 4. CIT (E) Vs Manekji Mota Charitable Trust                 | 267 Taxman 16 (Bom HC)  |

New Law takes care of the position  
laid down in above caselaws yet the  
above decisions are relevant

# Scope of Examination by CIT(Ex)



Examination of Application of Income and compliance with other conditions such as Sec 13(1)(c) or Sec 13(1)(d)

1. New Life in Christ Evangelistic Association Vs CIT 246 ITR 532 (Mad HC)
2. Nambyar SAARC Law Charitable Trust (MK) Vs Union of India 269 ITR 556 (Del)
3. Aggrawal Mitra Mandal Trust Vs DIT (Ex) 293 ITR 259 (AT) (Del)
4. People Education and Economic Development Society Vs ITO 296 ITR (AT) 36 (Chn)
5. CIT Vs Vijay Vargiya Vani Charitable Trust 369 ITR 360
6. CIT Vs Gopi Ram Goyal Charitable Trust 392 ITR 285
7. CIT(E) Vs Yamuna Expressway Industrial Development authority 395 ITR 18.
8. CIT(E) Vs Shri Shirdi Sai Darbar Charitable Trust 395 ITR 567 (P&H)
9. Shri Mahavir Jain Society 401 ITR 301
10. CIT Vs Chaudhary Son Pal Singh 401 ITR 509 (All HC)
11. CIT Vs Red Rose School 212 CTR 394 (All HC)
12. Foundation for Indo-German Studies 161 ITD 226 (Hyd ITAT)

# Scope of Examination by CIT(Ex)

Whether Original Documents evidencing the creation of the Trust alone to be produced ??

1. Laxminarayan Maharaj Vs CIT 150 ITR 465 (MP)
2. PCIT (Ex) Vs Dawoodi Bohra Masjid 402 ITR 29 (GujHC)
3. The Panchkuva Cloth Merchant Association Vs CIT ITA No. 1783/Ahd/2018

Rule 17A(2) requires following documents

- where the applicant is created, or established, under an instrument, self-certified copy of such instrument creating or establishing the applicant;
- where the applicant is created, or established, otherwise than under an instrument, self-certified copy of the document evidencing the creation or establishment of the applicant;

# Scope of Examination by CIT(Ex)

Submission of Audit Report in Form 10B – Is it a must

1. DIT (E) Vs RJBV Vasudevan Educational and Charitable Trust 370 ITR 517 (Mad)
2. Sahid Munshi Ram Memorial Education society Vs CIT 59 ITR Trib 40 (Del)
3. CIT Vs Bissesswarlal Motilal Malwasie Trust 195 ITR 825 (Cal)
4. CIT Vs Hardeodas Agarwalla Trust 198 ITR 511 (Cal)
5. CIT Vs Devradhan Madhavlal Genda Trust 230 ITR 714 (MP)
6. CIT Vs Baldeoji Maharaj Trust 142 ITR 584 (All)
7. CIT(E) Vs Shri Shirdi Sai Darbar Charitable Trust 395 ITR 567 (P&H)

Rule 17A(2) – Does not require production of Form 10B (Audit Report)



# Scope of Examination by CIT(Ex)

Compliance with requirements of other laws :

1. CIT Vs Kids-R-Kids International Education & Social Welfare Trust 99 taxmann.com 384
2. Civil Services Society Vs DIT(E) 143 ITD 408 (Del-Trib)

Non-compliance with Right to Education Act 2009 – Above Caselaws held that such non-compliance is not a ground for denial of registration

3. Paramount Education Charitable Trust Vs CIT – 40 ITR Trib 555 (Chandigarh Trib)

Not registered under State Societies Registration Act – Not a ground for denial of registration

**ABOVE DECISIONS ARE NO LONGER GOOD  
LAW**

**Compliance with other laws – Implications  
in Registration Vs Cancellation**

# 2<sup>nd</sup> Proviso to Sec 10(23C) – After amendment



**Provided further** that the Principal Commissioner or Commissioner, on receipt of an application made under the first proviso, shall,—

(i) where the application is made under clause (i) of the said proviso, pass an order in writing granting approval to it for a period of five years;

(ii) where the application is made under clause (ii) or clause (iii) or sub-clause (B) of clause (iv) of the said proviso,—

(a) call for such documents or information from it or make such inquiries as he thinks necessary in order to satisfy himself about—

(A) the genuineness of activities of such fund or trust or institution or university or other educational institution or hospital or other medical institution; and

(B) the compliance of such requirements of any other law for the time being in force by it as are material for the purpose of achieving its objects; and

(b) after satisfying himself about the objects and the genuineness of its activities under item (A), and compliance of the requirements under item (B), of sub-clause (a),—

(A) pass an order in writing granting approval to it for a period of five years;

(B) if he is not so satisfied, pass an order in writing,—

(I) in a case referred to in clause (ii) or clause (iii) of the first proviso, rejecting such application and also cancelling its approval;

(II) in a case referred to in sub-clause (B) of clause (iv) of the first proviso, rejecting such application, after affording it a reasonable opportunity of being heard;

# 2<sup>nd</sup> Proviso to Sec 10(23C) – Before amendment



- Proviso 2 :

**Provided further** that the prescribed authority, before approving any fund or trust or institution or any university or other educational institution or any hospital or other medical institution, under sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via), **may call for such documents (including audited annual accounts) or information** from the fund or trust or institution or any university or other educational institution or any hospital or other medical institution, as the case may be, **as it thinks necessary in order to satisfy itself about the genuineness of the activities of such fund** or trust or institution or any university or other educational institution or any hospital or other medical institution, as the case may be, **and the prescribed authority may also make such inquiries as it deems necessary in this behalf**

# Scope of Examination by CIT(E)

Hon'ble Supreme Court in the case of New Noble Educational Society 448 ITR 594 held as follows in the context of Sec 10(23C)(vi)

## Para 63 of the Decision

Having regard to the plain terms of the second proviso to Section 10(23C), which refers to the procedure for approval of applications including those made by trusts and institutions imparting education, one can discern no such restrictions.

From the pointed reference to 'audited annual accounts' as one of the heads of information which can be legitimately called or requisitioned for consideration at the stage of approval of an application, the inference is clear: the Commissioner or the concerned authority's hands are not tied in any manner whatsoever. The observations to the contrary in *American Hotel* (supra) appear to have overlooked the discretion vested in the Commissioner or the relevant authority to look into past history of accounts, and to discern whether the applicant was engaged in fact, 'solely' in education.

# Scope of Examination by CIT(E)



Hon'ble Supreme Court in the case of New Noble Educational Society 448 ITR 594 held as follows in the context of Sec 10(23C)(vi)

## Para 63 of the Decision

At the same time, this court is also of the opinion that the Commissioner or the concerned authority, while considering an application for approval and the further material called for (including audited statements), should confine the inquiry ordinarily to the nature of the income earned and whether it is for education or education related objects of the society (or trust). If the surplus or profits are generated in the hands of the assessee applicant in the imparting of education or related activities, disproportionate weight ought not be given to surpluses or profits, provided they are incidental. At the stage of registration or approval therefore focus is on the activity and not the proportion of income. If the income generating activity is intrinsically part of education, the Commissioner or other authority may not on that basis alone reject the application

# Scope of Examination by CIT(E)



Hon'ble Supreme Court in the case of New Noble Educational Society 448 ITR 594 held as follows in the context of Sec 10(23C)(vi)

## Para 68 and 69 of the Decision

The assessee had argued that since they were registered under the Andhra Pradesh Societies Registration Act, 2001 or were trusts duly registered, they could not be compelled to comply with state laws as a condition for consideration of their application as charitable institutions, under Section 10 (23C).

This court is of the opinion that the findings in the impugned judgment on this aspect are sound. The requirement of registration of every charitable institution is not optional. Aside from the fact that the consequences of non-registration are penal, which indicates the mandatory nature of the provisions of the A.P. Charities Act, such local laws provide the regulatory framework by which annual accounts, manner of choosing the governing body (in terms of the founding instrument: trust, society, etc.), acquisition and disposal of properties, etc. are constantly monitored

# Scope of Examination by CIT(E)



Hon'ble Supreme Court in the case of New Noble Educational Society 448 ITR 594 held as follows in the context of Sec 10(23C)(vi)

## Para 70 of the Decision

In view of the above discussion, it is held that charitable institutions and societies, which may be regulated by other state laws, have to comply with them just as in the case of laws regulating education (at all levels). Compliance with or registration under those laws, are also a relevant consideration which can legitimately weigh with the Commissioner or other concerned authority, while deciding applications for approval under Section 10 (23C).

# Case of non-passing of Order granting registration

S.No	Particulars	Last Date for Grant of Approval by CIT(Ex)
1	Registered under Sec 12A/ 12AA	Before the expiry of 3 MONTHS
2	Registered under Sec 12AB	Before the expiry of 6 MONTHS
3	Having Provisional Registration	Before the expiry of 6 MONTHS
4	Modification of Objects	Before the expiry of 6 MONTHS
5	New Trusts – No activities	Before the expiry of 1 MONTH
6	New Trusts – Activities commenced	Before the expiry of 6 MONTHS

Date for Calculation must be taken from the end of the month in which the application was filed



# Case of non-passing of Order granting registration

1. Society for Promotion of Education Adventure Sport & Conservation of Environment Vs CIT 382 ITR 6 (SC) CA & SLP dismissed by SC
2. CIT Vs Sahitya Sadawart Samiti 396 ITR 46 (Raj HC)
3. DIT(E) Vs St. Ann's Educational Society 272 Taxman 251 (Kar HC)

Above decisions are no longer good law

4. Harshit Foundation Sehmalpur Jalalpur Jaunpur Vs CIT TS-319-SC-2022
5. CIT Vs Muzafar Nagar Development Authority 372 ITR 209 (All HC)
6. CIT Vs Addor Foundation 425 ITR 516 (Guj HC)

The Time-limit mentioned in the section is discretionary and not mandatory

# Interplay between Sec 12A(1)(ac) and other exemption Sections

1. Sec 10(23C)(iiiab) to Sec 10(23C)(iii ae)
2. Sec 10(46)
3. Sec 10(46A)

1. No bar in switching to beneficial section during the year
2. But, failing to renew registration u/s 12A(1)(ac) will invite tax under Sec 115TD

1. Sec 10(23C)(iv) to Sec 10(23C)(via)

1. No bar in switching to beneficial section during the year
2. Renewal under either of one exemption sections is a must

# Powers of the Tribunal in granting registration

S.No	Caselaw	Citation	Summary
1	CIT Vs A.R. Trust	402 ITR 161	Tribunal has NO power to grant Registration
2	CIT Vs Rehman Foundation	418 ITR 205	Tribunal has the power to grant registration
3	CIT (Ex) Vs Nanak Chand Jain Charitable Trust	462 ITR 283	Tribunal has the power to grant registration

# Thank you !!!

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