

INCOME TAX APPEAL No. 49 of 2009

C.I.T.BIKANER

V/S

SAINT N.N.VIDYALAYA SAMITI

Mr. KK BISSA, for the appellant / petitioner

Date of Order : 10.7.2009

HON'BLE SHRI N P GUPTA, J.
HON'BLE SHRI GOVIND MATHUR, J.

ORDER

Heard learned counsel for the appellant, perused the impugned order.

The learned Tribunal has found that the Commissioner did not decide the application within a period of six months as prescribed by Section 12AA2, and therefore, the application should be deemed to have been allowed as the order was passed subsequently. In our view, the finding is perfectly in accordance with the provisions of law and doesn't give rise to any substantial question of law. The appeal is, therefore, dismissed summarily.

(GOVIND MATHUR), J.

(N P GUPTA), J.

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