

In the case of SUBTABAMTRUST DIRECTOR OF Income Tax reported in 317 ITR 85 (AT) it has been held that If some of the objects are charitable in nature and some are not, a trust will not be covered u/section 12. Since some of the objects of assessee/trust are general public utility like training of students in cultural activities, community hall open for all communities run by trust; construction of kalyana mantapa by trust.....amounted to carrying on of activity in nature of trade. any activity which directly/indirectly facilitated rendering of any service in relation to any trade etc would attract proviso to section 2(15).... in interpreting words "in relation to" as used in proviso to sec 2(15), ITAT extensively relied on Special Bench adverse ruling in Daga Capital case (in context of section 14A)...