

**IN THE HIGH COURT OF UTTARAKHAND
AT NAINITAL**

Income Tax Appeal No. 92 of 2007

The Commissioner of Income Tax,
Dehradun.Appellant.

Versus

Uttarakhand Voluntary Health Association,
Dehradun. Respondents.

Present:
Mr. H.M. Bhatia, Advocate for the appellant.
None for the respondent.

**Coram: Hon'ble Barin Ghosh, CJ.
Hon'ble Alok Singh, J.**

Hon'ble Barin Ghosh, C.J. (Oral)

1. Respondent assessee has been served through publication, but still then, neither the respondent assessee nor anyone on its behalf is appearing. We have, accordingly, heard learned counsel appearing on behalf of the appellant.

2. Respondent assessee made an application for being registered under Section 12A of the Income Tax Act, 1961. This application was rejected by the Commissioner of Income Tax, Dehradun, on the ground that he is not satisfied about the objects of the assessee and genuineness of its activities. This conclusion was derived from the finding that the accounts for the year ending 31.03.2003 of the respondent assessee do not show expenses for any charitable activities. Respondent assessee, accordingly, approached the Tribunal and succeeded before it. The Tribunal held that when an application under Section 12AA is filed for being registered under Section 12A, the Commissioner of Income Tax is required to see, whether the application is in accordance with Section 12AA read with Rule 17A and, whether Form 10B has been properly filled up. In

addition to that, the Commissioner of Income Tax is also required to see the objects of the Trust / Society and to ascertain, whether they are exclusively charitable or not. At the stage of considering such an application, the Tribunal held that the Commissioner of the Income Tax was not required to examine the application of income, which can be examined only by the Assessing Officer. In this appeal, we have not been able to take a contrary view. The appeal is, accordingly, dismissed.

(Alok Singh, J.) **(Barin Ghosh, CJ.)**

12.03.2013

