

Karnataka High Court Garden City Educational Trust

Held ...so long as trust has education as one of its objects which is one of the enumerated heads which qualify and come within scope of section 2(15) of the Act, and if procedural conditions are fulfilled, grant of registration is inevitable. Further, manner of application of funds and fulfillment of conditions of exemption u/s 11/12 is a question which has to be examined by AO at stage of assessment as it is well settled that mere grant of registration u/s 12A did not ipso facto confer benefits u/s 11 /12.