

Registration can't be rejected if there is nothing substantive to doubt nature of trust being charitable: HC

INCOME TAX : Where there was nothing substantive or serious to doubt nature of trust being charitable, Commissioner was not justified in rejecting application for registration on basis that assessee had not shown reason for not filing applicaion for registration within one year from prescribed date

Section [12A](#) of the Income-tax Act, 1961 - Charitable trust - Registration Procedure (General) - Whether Commissioner while considering application of assessee trust for registration under section 12A was supposed to enquire into nature of trust - Held, yes - Whether where there was nothing substantive or serious to doubt nature of trust being charitable, Commissioner was not justified in rejecting application for registration on basis that assessee had not shown reason for not filing application for registration within one year from prescribed date - Held, yes [Para 13] [In favour of assessee]

Pl. click below link for the judgment:

<https://www.taxmann.com/research/direct-tax-laws/top-story/10101000000339357/registration-cant-be-rejected-if-there-is-nothing-substantive-to-doubt-nature-of-trust-being-charitable-hc-caselaws>

(Source: Taxmann.com)