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\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**  
+ ITA 452/2024 & CM APPLs. 47713-14/2024 (delay)  
**COMMISSIONER OF INCOME TAX (EXEMPTIONS)**  
**DELHI** .....Appellant

Through: Mr. Abhishek Maratha, Sr.SC  
with Mr. Apoorv Agarwal, Jr.  
SC, Mr. Parth Semwal, Jr. SC,  
Ms. Nupur Sharma, Mr.  
Bhanukaran Singh Jodha, Mr.  
Gaurav Singh, Ms. Muskan  
Goel & Ms. Paridhi Kohli,  
Advocates

versus

**NANDADEV I OUTDOOR**  
**LEADERSHIP SCHOOL INDIA** .....Respondent  
Through: None.

**CORAM:**  
**HON'BLE MR. JUSTICE YASHWANT VARMA**  
**HON'BLE MR. JUSTICE RAVINDER DUDEJA**

**ORDER**  
**21.08.2024**

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1. The principal question which arises for our consideration is whether the actual activities of an institution seeking registration under Section 12AA of the Income Tax Act, 1961 [**'Act'**] merit examination at the stage of the said entity applying for registration.

2. We note that the Income Tax Appellate Tribunal [**'Tribunal'**] has while examining the aforesaid issue relied upon the judgments rendered by the Court in **Commissioner of Income Tax (Exemption) vs. Association of Third Party Administrators** [2020:DHC:364-DB] as well as two other decisions handed down by the Allahabad



High Court to hold that such an enquiry would clearly be alien to the grant of registration.

3. Mr. Maratha, learned counsel appearing in support of the appeal, however, draws our attention to clause (a) of Section 12AA of the Act to contend that “genuineness of activities” is a new dimension which has come to be added and thus the Commissioner of Income Tax (Exemptions) was clearly entitled to examine aspects pertaining thereto.

4. We, however, note that the expression, “genuineness of activities” existed in clause (a) of Section 12AA of the Act even prior to its amendment by Finance Act, 2019.

5. In order to enable Mr. Maratha, learned counsel to address submissions in the aforesaid light, let this appeal be called again on 12.09.2024.

**YASHWANT VARMA, J.**

**RAVINDER DUDEJA, J.**

**AUGUST 21, 2024/vp**