



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18-12-2025

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CORAM

THE HON'BLE DR.JUSTICE ANITA SUMANTH

AND

THE HON'BLE MRS.JUSTICE K. GOVINDARAJAN THILAKAVADI

TCA No. 916 of 2013

Commissioner Of Income Tax
Trichy

..Appellant(s)

Vs

Karandhai Tamil Sangam,
1922, Seshaiya Sasthriyar
Rd, Karuthattangudi, Thanjavur.

..Respondent(s)

For Appellant(s): Mr.J.Narayanasamy

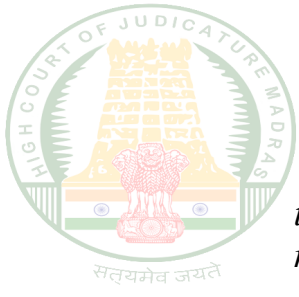
For Respondent(s): Mr.N.V.Balaji

Order

(Order of the Court was made by Dr.Anita Sumanth J.)

Heard Mr.J.Narayanasamy, learned counsel for the revenue and
Mr.N.V.Balaji, learned counsel for the assessee.

2. This tax case appeal is admitted on the following substantial question
of law:-



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“Whether on the facts and in the circumstances of the case the tribunal was right in directing to grant retrospective registration to the assessee u/s 12 AA of the Income Tax Act 1961, without taking cognizance of the amended provisions of section 12 AA as per which registration can be granted only with effect from the financial year in which the application for registration was submitted.”

3. List on 05.01.2026.

(A.S.M.,J.) (K.G.T.,J.)

18-12-2025

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DR.ANITA SUMANTH J.

AND

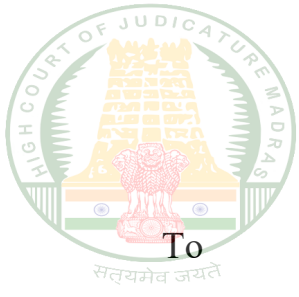
K.GOVINDARAJAN THILAKAVADI J.

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Karandhai Tamil Sangam
1922 Seshaiya Sasthiriyar Rd Karuthattangudi
Thanjavur