

Assistant Commissioner of Income Tax-II, Agra v. Vikas Lok Sewa Samiti

Income Tax Appeal No. 293 of 2013

Supplied court order; no reported citation stated | 2019-05-21

Revenue appeal dismissed as infructuous following reported registration; no costs.

Division Bench | Bharati Sapru | Vivek Varma

Procedural disposal — limits of the order

The order records a procedural disposal. No broader tax merits ratio, compliance certification or current-law clearance is inferred.

01 FACTS OF THE CASE

Assessee counsel stated that registration had been granted by CIT-II, Agra on 24 July 2014. The Department supplied that order, which the Court retained on record; the registration provision and terms are not reproduced.

Source: [Complete original court order](#)

02 DISCUSSION BY THE HON'BLE COURT

In light of the reported registration, the Court treated Revenue's appeal as infructuous. It did not adjudicate the registration criteria or interpret a specified registration provision.

Source: [Complete original court order](#)

03 JUDICIAL DECISION

Revenue's appeal was dismissed as infructuous, with no costs. The 24 July 2014 order was kept on record.

Source: [Complete original court order](#)

04 OUTCOME / IN WHOSE FAVOUR

The procedural Revenue appeal ended following reported registration. No merits ratio on charitable registration or current eligibility is established.

Source: [Complete original court order](#)

05 AKHB REVIEW POINT

The supplied order does not identify the statutory registration provision or reproduce the registration terms. Obtain the retained administrative order and verify later status before relying on a particular registration basis or entitlement.

Source: [Complete original court order](#)

SOURCE & VERIFICATIONSupplied court order — exact source bytes verified

Complete one-page supplied order read and visually inspected. Individual Drive original SHA-256 independently verified; complete text matches the preserved source-review packet. AY and PAN are not stated. Later treatment and current law are not cleared.

Open cited source rendition**STATUTORY SCOPE**

Only provisions expressly identified in this order are recorded. No substantive tax merits or current statutory equivalence is inferred.

LATER TREATMENT

Source checked 2026-10-19. Later proceedings, compliance and current precedential treatment have not been comprehensively verified.

AI DISCLOSURE

This AKHB research note was prepared with AI assistance from an identified primary report. Independent human review is not represented.

PROFESSIONAL DISCLAIMER

General legal and tax research only; not legal or tax advice. Verify the complete judgment, applicable statutory version and subsequent treatment before reliance. The AKHB REVIEW POINT is editorial analysis, not the Court's holding. No current-law clearance is claimed.