

Society for Advancing Rural Development through President/Authorized Representative Girish Yadav v. Principal Chief Commissioner of Income Tax, New Delhi and another

Writ Tax No. 63 of 2022

Supplied court order; no reported citation stated | 2022-03-30

The writ was finally disposed of with a direction to decide the Section 12AA application within four weeks from 30 March 2022. Revenue counsel was to communicate the order forthwith without waiting for its certified copy.

12AA

Division Bench | Devendra Kumar Upadhyaya | Subhash Vidyarthi

01 FACTS OF THE CASE

The Society confined its prayer to an expeditious decision on its pending application under Section 12AA. Counsel for both parties were heard.

Source: [PDF p.1, complete supplied order](#)

02 DISCUSSION BY THE HON'BLE COURT

The Court treated the confined prayer as innocuous and directed the competent Income Tax authority to act on the pending application.

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03 JUDICIAL DECISION

The writ was finally disposed of with a direction to decide the Section 12AA application within four weeks from 30 March 2022. Revenue counsel was to communicate the order forthwith without waiting for its certified copy.

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04 OUTCOME / IN WHOSE FAVOUR

The Society obtained a deadline for a decision; registration itself was not granted by this order.

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05 AKHB REVIEW POINT

Preserve the four-week clock running from the order date and the express immediate-communication direction. Do not substitute a certified-copy trigger or infer approval, deemed registration or completed compliance.

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SOURCE & VERIFICATIONSupplied court order - exact individual source bytes verified

Complete supplied one-page original read and visually inspected; original PDF bytes verified by SHA-256. Only source-identified provisions and assessment years are recorded. No PAN is stated. Subsequent treatment and current law have not been cleared.

Open cited source rendition**STATUTORY SCOPE**

Only source-identified provisions are recorded. No current monetary threshold, current statutory equivalence or 2025 Act applicability is inferred.

LATER TREATMENT

Source checked 2026-10-20. Subsequent proceedings 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.

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