

Chamber of Tax Consultants / BCAS

Income Tax Appeal No. 247 of 2015

Bombay High Court | Source extract brief | 48 source pages

Selected passages, not a complete analytical case note. Read the complete source for context and attribution.

01 FACTS OF THE CASE

“the present Petition hinges on whether the absence of an explicit "irrevocability clause" in a trust deed renders a public charitable trust "revocable" in law, thereby justifying the rejection of its registration. 11. At the outset, a plain reading of section 12AB of the Act reveals that the conditions for grant of registration are an objective satisfaction on the part of the Principal Commissioner regarding (i) the objects of the trust, (ii) the genuineness of its activities, and (iii) compliance with other material laws. The section does not contain any condition that the trust deed must have an explicit clause stating that it is irrevocable before registration is ..." (source PDF page 15)

02 DISCUSSION BY THE HON'BLE COURT

“We have heard the learned counsel for the parties and have perused the papers and proceedings. The entire controversy in the present Petition hinges on whether the absence of an explicit "irrevocability clause" in a trust deed renders a public charitable trust "revocable" in law, thereby justifying the rejection of its registration. 11. At the outset, a plain reading of section 12AB of the Act reveals that the conditions for grant of registration are an objective satisfaction on the part of the Principal Commissioner regarding (i) the objects of the trust, (ii) the genuineness of its activities, and (iii) compliance with other material ..." (source PDF page 15)

03 JUDICIAL DECISION

“the Writ Petition is also disposed of in terms thereof. However, there shall be no order as to costs. 48. This order will be digitally signed by the Private Secretary/ Personal Assistant of this Court. All concerned will act on production by fax or email of a digitally signed copy of this order. [FIRDOSH P. POONIWALLA, J.] [B. P. COLABAWALLA, J.] Page 48 of 48 MARCH 09, 2026 S.R.JOSHI ::: Uploaded on - 18/03/2026 ::: Downloaded on - 19/03/2026 23:06:18 :::” (source PDF page 48)

04 OUTCOME — IN FAVOUR OF

The quoted result identifies the disposition of the appeals, rather than a universal ruling for all taxpayers. A merits or party-specific outcome is not independently certified in this source extract brief; verify every ground in the complete order.

05 AKHB REVIEW POINT

Read the numbered grounds and operative reasoning together. Match the statutory provision, assessment year, jurisdiction and material facts before relying on this order; check later appeals, stays and amendments.

SOURCE & VERIFICATION

[Read the supplied court / tribunal copy \(PDF\)](#)

Page references refer to the supplied PDF, not an official reporter. Authenticity and subsequent case history require separate verification.

AI DISCLOSURE

AI-assisted source extract brief. Selection and extraction may contain errors or omit material context. The selected discussion passage may include a precedent quoted within the order. No independent professional approval is claimed. Verify the attribution, complete reasoning and every material statement against the original.

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