

Vidya Vihar Educational Trust v. ACIT (Exemption)

ITA 311/PAT/2026

ITAT / Patna | Order: 10 Aug 2026 | AY 2027-28 (as printed)

01 FACTS OF THE CASE

Regular registration was refused because the dissolution clause allowed assets to pass to an institution founded by a majority of the trustees, raising concerns about irrevocable charitable dedication.

02 DISCUSSION BY THE HON'BLE TRIBUNAL

In paragraph 7 the Tribunal found that irrevocability could be inferred from other deed provisions. It set aside the rejection and remanded the issue to CIT(E) to examine the deed. The trust must highlight the relevant clauses and/or submit a modified deed. Registration itself was not granted by this order.

03 JUDICIAL DECISION

Partly allowed for statistical purposes - registration reconsideration

04 OUTCOME - IN FAVOUR OF

Trust - registration rejection set aside for reconsideration; registration not granted by the order.

05 AKHB REVIEW POINT

Read the deed as a whole and cross-reference irrevocability, dissolution and asset-transfer clauses in the registration submission. Supply any legally effected amendment for consideration; do not present this remand as a final registration approval.

SOURCE & VERIFICATION

User-supplied tribunal order; paragraphs 3-8 reviewed. Subsequent proceedings and independent official-portal authentication not verified.

[Read the complete original order \(PDF\)](#)

AI DISCLOSURE

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