ORDER NO. DIT(E)/MC/80G/1126/2008/2008-09

Name & Address of the Trust/Institution/Association: MASOOM
B-402, EMEGEE GREENS, INDIA STEEL GATE, S.M. ROAD, WADALA (E), MUMBAI - 400 037.

FAN: AAC TM 1118 K

12 A Registration No.: TR/41986 dated 24.09.2000

Date of application: 03.10.2008
Date of Order: 06.01.2009

UNDER SECTION 80-G OF THE I. T. ACT
(INITIAL/RENEWAL)

On verification of the facts stated before me/hearing before me I have come to the conclusion that this organisation has satisfied the conditions u/s.80-G of the I.T. Act, 1951. It shall henceforth satisfy the conditions u/s.80-G(5) as laid down below:

1. The Donee Institution shall forfeit this benefit provided under the law if any one of the conditions stated herein is not applied with/flouted/abused/whiffed down or in any way violated.

2. This exemption is valid for the period from 03.10.2008 to 31.03.2011 and subject to the following conditions:

CONDITIONS:

i. You shall maintain your Accounts regularly and also get them audited to comply with section 80-G(5)(v) read with section 12A(b) of the I.T. Act.

ii. Every receipt issued to a donor shall bear the number and date of this order and shall state the date upto which this certificate is valid i.e. Assessment Year 2011-2012.

iii. No change in the Deed of the Trust/Association shall be effected without due procedure of law i.e. by the order of the jurisdictional High Court and its intimation shall be given immediately to this office.

iv. Under the provisions to section 80-G if you are registered u/s.12A, u/s.12AA(1)(b) or approved u/s.:0(23), 10(23C)(vi)/(via), etc., shall have to maintain separate books of accounts in respect of any business activity carried on u/s.80-G(5)(i)(a) and shall intimate it within one month of commencement of such activity to this office.

v. Under the provisions of section 80-G any donation received shall not be utilised for the purpose of any such business carried on whether directly/indirectly.

vi. While issuing the certificate to the Donor the commitment made above should be honoured and it shall not be abused/used in any other purpose.

vii. The institution shall ensure that no Non-Charitable purpose shall be served or sought or to be served by the Trust/Society/Non-Profit Company as is informed in terms of Yooiral Trust reported in 107 ITR 777 (SC).

viii. It shall be ensured that at no time you shall utilise the institution or its funds for the benefits of any particular Religious community or caste prohibited u/s.80G(5)(iii).

ix. This office and the Assessing Officer shall also be informed about the Managing Trustee/Manager of your Trust/Society/Non Profit Company and the place where the activities of the Trust/Institution are undertaken/likely to be undertaken to satisfy the claimed objects.

x. In case Renewal is not sought from this office the manner in which the Assets shall be used/the purpose for which they shall be used shall be immediately informed to this office.

xi. Religious expenditure should not exceed more than 5% of its total income.

xii. The certificate u/s.80-G of the I.T Act 1961 does not automatically exempt the income of the Trust/Institution.

Copy to:
1. The applicant as above.
2. Guard File, ITO(TECH)DIT

(R. K. SINHA)
Director of Income Tax (Exemption),
Mumbai.

(MANULAL BAITHA)
Income Tax Officer (E) (Tech.)
Approval u/s. 80G once granted shall continue to be valid in perpetuity unless a show cause notice issued by CIT showing intention to withdraw such approval.

Thursday, December 29, 2011, 16:23
Income Tax Case Laws
Judiciary

Lions Club of Calcutta Hastings Vs DIT (Exemption)- (ITAT Kolkata)- In the present case no show cause notice has been issued to the assessee. Therefore, we do not see any merit in this contention of the fact that the provisions contained in section 293C of the Act enables the ld. Commissioner of Income Tax to withdraw approval. We, therefore, considering the totality of the facts as discussed hereinabove are of the view that the ld. Commissioner of Income Tax was not justified in withdrawing approval once granted because the Legislature in all its wisdom has sought to omit this proviso to section 80G(5)(vi) of the Act and after omission of the said proviso, the approval once granted shall continue to be valid in perpetuity unless and until a show cause notice is issued by the concerned CIT showing his intention to withdraw already granted such approval. However, in the instance case, the CIT without issuing any such notice has withdrawn approval. We, therefore, set aside the impugned order of the ld. Commissioner of Income Tax and accordingly approval u/s. 80G(5) of the Act already granted to the assessee shall continue unless and until the concerned authority takes appropriate action in accordance with law.

INCOME TAX APPELLATE TRIBUNAL, KOLKATA
Lions Club of Calcutta Hastings, Kolkata
Vs
Director of Income Tax (Exemption),
Date of Pronouncement: 12.12.2011

ORDER
Per Shri Mahavir Singh, Judicial Member
This appeal by the assessee is arising out of the order of ld. Director of Income-Tax (Exemption), Kolkata vide order No.DIT(E)/8E/247/03-04/2621-23 dated 24.09.2010, vide which he rejected the renewal application filed in Form No. 10G for claiming deduction under section 80G(5)(vi) of the Income Tax Act, 1961 (hereinafter to be referred to as "The Act").

2. We have heard the rival contentions and gone through the facts and circumstances of the case. The brief facts are that the assessee is a charitable institution registered under section 12AA of the Act by DIT(Exemption), Kolkata vide order dated 30.06.2004. According to the assessee, the institution has been carrying on charitable activities like organizing eye operation camps and providing eye glasses and other connected services with the treatment of eyes in rural areas. According to the assessee, the institution has also been conducting mass community marriages in rural areas and also giving financial help to poor for marriages. The assessee stated the fact that certificate of exemption under section 80G(5)(vi) dated 30.06.2004 was issued by DIT(Exemption), Kolkata for a period from 03.12.2003 to 31.03.2005. The certificate of exemption was renewed further by order dated 19.10.2005 of DIT(Exemption), Kolkata for a further period from 01.04.2006 to 31.03.2010. The assessee filed application dated 15.03.2010 for further renewal in Form No. 10G under section 80G(5)(vi) of the Act and DIT (Exemption) without a speaking order and even though there was change in renewal provision that the exemption is to be granted in perpetuity, rejected the application. We find that section 80G(5)(vi) of the Act contained a proviso which reads as “Provided that any approval shall have effect for such assessment year or years, not exceeding five assessment years, as may be specified in the approval”. Further, considering the hardship of the said proviso, legislature omitted the said proviso by the Finance (No.2) Act, 2009 w.e.f. 01.10.2009, but in this case, approval was granted upto 31.03.2010. Therefore, in view of the aforesaid omission of the said proviso, the exemption granted to the assessee upto 31.03.2010 continued to be valid thereafter. This position has been explained by the CBDT Circular No. 5 explaining the provisions of Finance (No.2) Act, 2009 in para 29.7 of the Circular, which reads as under:-

“Provided that any approval shall have effect for such assessment year or years, not exceeding five assessment years, as may be specified in the approval”. However, in the instance case, the CIT without issuing any such notice has withdrawn approval. We, therefore, set aside the impugned order of the ld. Commissioner of Income Tax and accordingly approval u/s. 80G(5) of the Act already granted to the assessee shall continue unless and until the concerned authority takes appropriate action in accordance with law.

3. We find that a similar issue was decided on 28.02.2011 by Lucknow Bench A’ of ITAT in ITA No. 674/Luc./2010 in the case of M/s. Association for Advocacy and Legal Initiatives, Lucknow—vs.- CIT-I, Lucknow, wherein in paras 10, 11, 12 & 13 Tribunal has observed as under:-

“10. We have considered the submissions of both the parties and carefully gone through the material available on record. In the instant case, it is not in dispute that the assessee-trust is registered with the Sub-Registrar, Lucknow, having registration u/s. 12AA of the Act also which has been granted by the ld. Commissioner of Income Tax, Lucknow vide order dated 10.2.2010. The assessee was also granted approval u/s. 80G(5)(vi) of the Act w.e.f. 10.3.2000 which was valid till 31.3.2005 and later on renewal of the approval under the said section was granted vide order dated 9.9.2003 from 1.4.2003 to 31.3.2006, again vide order dated 7.12.2006 from 1.4.2006 to 31.3.2008 and finally vide order dated 16.9.2008 from 1.4.2008 to 31.3.2010 by the ld. Commissioner of Income Tax-I, Lucknow. The copies of the said orders are placed at pages 41, 40 and 39 respectively of the assessee’s paper book. Earlier as per provisions contained in clause (vi) to sub-section (5) of section 80G, the approval was to be granted by he ld. Commissioner of Income Tax in accordance with Rules prescribed in Rule 12AA of the Income-tax Rules, 1962 and as per the proviso to section 80G(5)(vi) of the Act, the approval was to be renewed from time to time. However, considering the hardship, the Legislature in all its wisdom has sought to omit this proviso on 1.10.2009 vide its Finance (No.2) Act, 2009. Therefore now approval once granted shall continue to be valid in perpetuity. In the instant case, the approval was granted to the assessee upto 31.3.2010, therefore, in view of the aforesaid omission of the proviso to section 80G(5)(vi) of the Act vide Finance (No.2) Act, 2009, the approval once granted shall continue to be valid in perpetuity. The memo explaining the provisions in Finance (No.2) Bill, 2009 as reported in 314 ITR 193 (St.) at page 194 reads as under:-

“This amendment will take effect from 1st day of April, 2009 and shall accordingly, apply in relation to assessment year 2009-70 only. Further as per clause (vi) of sub-section (5) of section 80G of the Income-tax Act, 1961, the institutions or funds to which the donations are made have to be approved by the Commissioner of Income-tax in accordance with the rules prescribed in rule 11AA of the Income-tax Rules, 1962. The proviso to this clause provides that any approval granted under this clause shall have effect for such assessment year or years, not exceeding five assessment years, as may be specified in the approval. Due to this limitation imposed on the validity of such approvals, the approved
institutions or funds have to bear the hardship of getting their approvals renewed from time to time. This is unduly burdensome for the bona fide institutions or funds and also leads to wastage of time and resources of the tax administration in renewing such approvals in arduous manner. Therefore, it is proposed to omit the proviso to clause (vi) of sub-section (5) of section 80G to provide that the approval once granted shall continue to be valid in perpetuity. Further, the Commissioner will also have the power of withdraw the approval if the Commissioner is satisfied that the activities of such institution or fund are not genuine or are not being carried out in accordance with the objects of the institution or fund.

This amendment will take effect from 1st day of October, 2009. Accordingly, existing approvals expiring on or after 1st October, 2009 shall be deemed to have been "extended in perpetuity unless specifically withdrawn. However, in case of approvals expiring before 1st October, 2009, these will have to be renewed and once renewed these shall continue to be valid in perpetuity, unless specifically withdrawn".

11. From the above it is crystal clear that the approval once granted u/s. 80G(5)(vi) of the Act shall continue in perpetuity. It is also noticed that the CBDT issued its circular No.5 being “Explanatory circular for Finance (No.2) Act, 2009” and para 29.7 of the said Circular reads as under: “29.7. Applicability – This amendment has been made applicable w.e.f. 1st October 2009. Accordingly, existing approvals expiring on or after 1st October 2009 will be deemed to have been extended in perpetuity unless specially withdrawn. However, in case of approvals expiring before 1st October 2009, these will have to be renewed and once renewed these shall continue to be valid in perpetuity, unless specifically withdrawn.”

12. The aforesaid Circular is in favour of the assessee and even if the assessee by ignorance or inadvertently filed an application for renewal, the CIT was required to decide the same in accordance with the amended provisions. As regards to the contention of the ld. D.R. that the provisions contained in 293C of the Act enables the CIT to withdraw approval is concerned, it is noticed that the said section has been inserted by the Finance (No.2) Act, 2009 w.e.f. 1.10.2009 i.e. from the date on which provisions of section 80G(5)(iv) has been withdrawn, the provisions contained in 293C read as under:

293C. Where the Central Government or the Board or an income-tax authority, who has been conferred upon the power under any provision of this Act to grant any approval to any assessee, the Central Government or the Board or such authority may, notwithstanding that a provision to withdraw such approval has not been specifically provided for in such provision, withdraw such approval at any time. Provided that the Central Government or Board or income-tax authority shall, after giving a reasonable opportunity of showing cause against the proposed withdrawal to the assessee concerned, at anytime, withdraw the approval after recording the reasons for doing so.”

13. From the proviso attached to the section 293C of the Act, it is crystal clear that even if any Income-tax Authority wants to withdraw approval, he shall issue a show cause notice against the proposed withdrawal to the assessee concerned and after giving a reasonable opportunity of the heard shall withdraw approval after recording reasons for doing so. The use of the word "shall" in the aforesaid proviso makes it mandatory for Commissioner of Income-tax to issue a show cause notice to the assessee against the proposed withdrawal of approval granted u/s. 80G(5) of the Act. However, in the present case no such show cause notice has been issued to the assessee. Therefore, we do not see any merit in this contention of the ld. that the provisions contained in section 293C of the Act enables the ld. Commissioner of Income Tax to withdraw approval. We, therefore, considering the totality of the facts as discussed hereinabove are of the view that the ld. Commissioner of Income Tax was not justified in withdrawing approval once granted because the Legislature in all its wisdom has sought to omit this proviso to section 80G(5)(vi) of the Act and after omission of the said proviso, the approval once granted shall continue to be valid in perpetuity unless and until a show cause notice is issued by the concerned CIT showing his intention to withdraw already granted such approval. However, in the instance case, the CIT without issuing any such notice has withdrawn approval. We, therefore, set aside the impugned order of the ld. Commissioner of Income Tax and accordingly approval u/s. 80G(5) of the Act already granted to the assessee shall continue unless and until the concerned authority takes appropriate action in accordance with law.”

4. In view of the above and the decision of ITAT, Lucknow Bench in the case of M/s. Association for Advocacy and Legal Initiatives (supra), since the assessee was having valid exemption upto 31.03.2010, because of ignorance of the A/R of assessee, a mistaken application for renewal of exemption was filed, the same should not have been rejected for violation of the provisions of section 11(1)(a). In case, there is a violation of the provisions of section 11(1)(a), the relevant additions could have been made by the Assessing Officer in the hands of the Trust and disallowing the exemption to the assessee accordingly. But in any case, renewal of exemption under section 80G(5)(vi) cannot be denied. Accordingly, we direct the DIT(Exemption), Kolkata to allow the exemption and this issue of appeal of the assessee is allowed.

5. In the result, the appeal filed by the assessee is allowed.

Read more: Approval u/s. 80G once granted shall continue to be valid in perpetuity unless a show cause notice issued by CIT showing intention to withdraw such approval http://taxguru.in/income-tax-case-laws/approval-80g-granted-continue-valid-perpetuity-show-notice-issued-cit-showing-intention-withdraw-approval.html#ixzz1iqCwevMq

This matter regarding not requiring renewal of recognition u/s 80G in view of circular no.7/2010 dated 27.10.2010 has been thrashed by the Alld. High Court in the case of Banu Har Govind
Dayal Trust vs. ITAT (2011)199 Taxman 138. Please go through the same.

CIRCULAR NO. 05/2010

F.No.142/13/2010-SO (TPL)
Government of India
Ministry of Finance
Department of Revenue
(Central Board of Direct Taxes)
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Dated, the 3rd June, 2010
EXPLANATORY NOTES TO THE PROVISIONS OF THE FINANCE (NO.2) ACT, 2009

27.3 The limit for severe disability has been amended to Rs.1 lakh. However, the limit for ordinary disability has been retained at the existing level of Rs.50,000.

1 **Applicability**-The above amendment has been made applicable with effect from 1 April, 2010 and will accordingly apply in respect of assessment year 2010-11 and subsequent years.

2 **Deduction in respect of interest on loan taken for higher education**

28.1 Section 80E of the Income-tax Act provides for a deduction to an assessee, being an individual, on account of any amount paid by him in the previous year by way of interest on loan taken from any financial institution or any approved charitable institution for the purpose of pursuing higher education in specified fields of study.

28.2 Under the existing provisions, the deduction was available only for pursuing full time studies for any graduate or post-graduate course in engineering, medicine, management or for post-graduate course in applied sciences or pure sciences including mathematics and statistics.

28.3 With the objective of fostering human capital formation in the country, the provisions of section 80E of the Income Tax Act have been amended by substituting clause (c) of sub-section (3) so as to extend its scope to cover all fields
of studies (including vocational studies) pursued after passing the Senior Secondary Examination or its equivalent from any school, board or university recognised by the Central Government or State Government or local authority or by any other authority authorized by the Central Government or State Government or local authority to do so. Further, clause (e) has also been substituted to widen the scope of the term “relative” so as to include a student for whom an individual assessee is the legal guardian.

1 **Applicability** - This amendment has been made applicable with effect from 1 April, 2010 and will accordingly apply in relation to assessment year 2010-11 and subsequent years.

2 **Donations to Certain Funds, Charitable Institutions, etc.**

29.1 Section 80G of the Income-tax Act, 1961 provides for a deduction in respect of donations to certain funds, charitable institutions, etc. subject to, inter alia, the condition that such institutions and trusts are established for ‘charitable purpose’. Consequent to the amendment of sub-section (15) of section 2 by the Finance Act 2008 a number of organizations have ceased to be charitable for the purposes of the Income-tax Act. However, such institutions and trusts continued to collect donation during the financial year 2008-2009 for funding relief work for floods in Bihar and other public purposes. The donors made these donations under a bonafide belief that they would be entitled to benefit under section 80G.

29.2 With a view to mitigate hardship to the donors, a one-time relaxation has been given and sub-section (5) of section 80G of the Income-tax Act has been amended so as to provide that where an institution or fund has been approved under clause (vi) of subsection 5 of section 80G for the previous year beginning on 1 April, 2007 and ending on 31 March, 2008, such institution or fund shall, notwithstanding anything contained in the proviso to clause (15) of section 2, be deemed to have been,-

(a) established for charitable purposes for the previous year beginning on 1 April, 2008 and ending on 31 March, 2009;
(b) approved under the said clause (vi) for the previous year beginning on
1st April, 2008 and ending on 31st March, 2009.

29.3 Applicability - This amendment has been made applicable with effect from 1st April, 2009 and will accordingly apply in relation to assessment year 2009-10 only.

29.4 Further, as per clause (vi) of sub-section (5) of section 80G of the Income-tax Act, 1961, the institutions or funds to which the donations are made have to be approved by the Commissioner of Income-tax in accordance with the rules prescribed in rule 11AA of the Income-tax Rule, 1962. The proviso to this clause provides that any approval granted under this clause shall have effect for such assessment year or years, not exceeding five assessment years, as may be specified in the approval. Due to this limitation imposed on the validity of such approvals, the approved institutions or funds have to bear the hardship of getting their approvals renewed from time to time. This is unduly burdensome for the bonafide institutions or funds and also leads to wastage of time and resources of the tax administration in renewing such approvals in a routine manner.

29.5 Therefore, the proviso to clause (vi) of sub-section (5) of section 80G has been omitted to provide that the approval once granted shall continue to be valid in perpetuity.

29.6 Further, the Commissioner will also have the power of withdraw the approval if the Commissioner is satisfied that the activities of such institution or fund are not genuine or are not being carried out in accordance with the objects of the institution or fund.

29.7 Applicability - This amendment has been made applicable with effect from 1st October, 2009. Accordingly, existing approvals expiring on or after 1st October, 2009 will be deemed to have been extended in perpetuity unless specifically withdrawn. However, in case of approvals expiring before 1st October, 2009, these will have to be renewed and once renewed these shall continue to be valid in perpetuity, unless specifically withdrawn.
Exemption certificate issued under section 80G would be deemed to have been extended in perpetuity unless specifically withdrawn.

IT : Exemption certificate issued u/s 80G would be deemed to have been extended in perpetuity unless specifically withdrawn

IT : Since proviso to Clause (vi) of subsection (5) of section 80G has been omitted, there remains no requirement to seek renewal in every assessment year. [Section 80G of the Incometax Act, 1961 Deductions – Donation to certain funds, charitable institutions]

I Once the exemption granted stands extended in perpetuity by operation of law, merely moving an application by the assessee would not divest it of the aforesaid right

[2011] 10 taxmann.com 241 (All.)

HIGH COURT OF ALLAHABAD

Babu Hargovind Dayal Trust

v.

ITAT PRADEEP KANT AND VEDPAL, JJ. WRIT PETITION NO. 556(MB) OF 2011

FEBRUARY 7, 2011
JUDGMENT

Pradeep Kant, & Vedpal., JJ. Heard learned counsel for the petitioner Sri. J.N. Mathur, learned Senior Advocate and Sri D.D. Chopra for the respondents.

Counter affidavit has been filed on behalf respondents 2 and 3, but the petitioner has not chosen to file any rejoinder affidavit, as according to him it is not needed.

In short, the petitioner felt aggrieved by the order dated 30.12.2010 passed by the Incometax Appellate Tribunal, Lucknow Bench, "B", Lucknow, by means of which, the Tribunal has remanded the matter regarding the renewal of the exemption certificate issued under section 80G of the Incometax Act, 1961 for being decided afresh after setting aside the order passed by the Commissioner, IncometaxI, Lucknow, by means of which, the application for renewal was rejected.

The petitioner though initially made an effort to point out the illegality in the order passed by the Incometax Appellate Tribunal in remanding the matter and saying that the Tribunal ought to have decided the issue itself, but later on, during the course of arguments, in view of the Circular dated 3.6.2010 issued by the Central Board of Direct Taxes, submitted that the recognition under section 80G (exemption) having been already granted on 8.6.09, which was valid upto 30.3.2010, therefore, no renewal was required in terms of the aforesaid Circular, as the said exemption (recognition) under section 80G would continue in perpetuity unless withdrawn.

Sri. D.D. Chopra, appearing for respondents 2 and 3, does agree with the aforesaid factual and legal position.

We have gone through the record and we find that the petitioner was granted
exemption under section 80G on 8.6.09 and the same was valid up to 31.3.2010, but in the meantime, in view of the Circular aforesaid, the amendment was made providing therein that such exemption would continue in perpetuity unless withdrawn.

The aforesaid Circular, in Para 28.4 itself says that the amendment aforesaid has been made applicable w.e.f. 1st April, 2010 and will accordingly apply in relation to assessment year 2010-11 and subsequent years.

In Clause 29.5, the Circular says as under:

"Therefore, the proviso to clause (vi) of subsection (5) of section 80G has been omitted to provide that the approval once granted shall continue to be valid in perpetuity."

Clause 29.7 of the Circular aforesaid, reads as under:

"Applicability This amendment has been made applicable with effect from 1st October, 2009. Accordingly, existing approvals expiring on or after 1st October, 2009 will be deemed to have been extended in perpetuity unless specifically withdrawn. However, in case of approvals expiring before 1st October, 2009, these will have to be renewed and once renewed these shall continue to be valid in perpetuity, unless specifically withdrawn."

Since proviso to Clause (vi) of subsection (5) of section 80G has been omitted, there remains no requirement to seek renewal in every assessment year. This stands clarified in Clause 29.7 of the Circular aforesaid.
It being admitted that the exemption was expiring in the instant case after 1.10.09, the deeming provision of perpetuity clause stood attracted. That being so, the exemption granted under section 80G would remain operative unless withdrawn.

It appears that the petitioner since has moved an application for renewal of the exemption on 31.3.2010, the Commissioner of Incometax without taking cognizance of the said Circular/amendment, rejected the application as well as renewal, as the petitioner did not turn up after notice being issued.

Sri. D.D. Chopra says that since the petitioner moved the application on 31.3.2010 i.e. before the Circular was issued on 3.6.2010, therefore, the Commissioner proceeded with the application ignoring the said Circular.

The Appellate Tribunal also did not take into account the effect of the Circular aforesaid and remanded the matter for affording opportunity to the petitioner and passing fresh orders by the Commissioner of Incometax, in accordance with law.

May be that at the time of moving the application, Circular aforesaid was not in vogue and in the absence of any such Circular having been issued, the application would have been decided in the manner as required under the Act. But once a Circular was issued, even during the pendency of the application for renewing the exemption already granted which was in force in perpetuity as a consequence of amending the proviso to clause (vi) of subsection (5) of section 80G, even on remand, the Commissioner of Incometax has no authority to refuse renewal but to declare the exemption in force till it is actually withdrawn.

Even otherwise, clause 29.7 of the Circular makes it very clear that the amendment in question has been made applicable w.e.f. 1.10.09 and accordingly
existing approvals, which were to expire on or after
1.10.09 will be deemed to have been extended in perpetuity unless
specifically withdrawn. This itself means that the petitioner's approval/exemption
granted under section 80G, which was to expire on 31.3.2010, would be
deemed to have been extended in perpetuity unless specifically withdrawn.

Once the exemption granted stands extended in perpetuity by operation of law, merely
moving an application by the petitioner would not divest it of the aforesaid right, which
has accrued to it, in view of the Circular aforesaid and the amendment made in the Act.

In these circumstances, there is no requirement of maintaining the direction issued by the
Tribunal to the Commissioner, Incometax for deciding the application for renewal
afresh, in accordance with law, as by virtue of operation of law, the exemption shall be
deemed to be continued in perpetuity and it will continue, so long it is not withdrawn, as
per the provisions of the Act.

The writ petition is disposed of accordingly.