

आयकर अपीलीय अधिकरण, चण्डीगढ़ पीठें, चण्डीगढ़

Sub.: Constitution of Special Bench in the case of Ved Prakash Mukand Lal Education Society, Yamunanagar vs DCIT, Circle, Yamunanagar in ITA Nos. 824-825/Chd/2014 & ITA 832-833/Chd/2014 for A.Y. 2005-06 & 2006-07 - regarding.

** *** ** *

With reference to the subject cited above, it is intimated that as per the directions of the Hon'ble President, Income Tax Appellate Tribunal, the above cases marked as Special Bench Cases will be heard by the Hon'ble President, ITAT, Shri Rajpal Yadav, Vice President(CZ) and Shri Manoj Kumar Aggarwal, Accountant Member to decide the question mentioned below:-

- “i) **Whether the object of an assessee Society to invest its income in the mode and manner as per provisions of Section 11(5) can be said to be an object of charitable nature?**
- ii) **Where an assessee Society is having an object that its income will be invested in the mode and manner as prescribed u/s 11(5) of the Act and it invests its income in the FDRs, can it be said to be an application of the income for charitable or religious purposes?”**

2. The above mentioned Special Bench cases are fixed for hearing on **22.07.2025.**

3 Those advocates or other representatives who are desirous of appearing before the Special Bench as Interveners are requested to contact the Assistant Registrar, ITAT, Kendriya Sadan, Sector 9-A, Chandigarh-160009 enclosing the copies of the pending appeals alongwith its enclosure in triplicate, so that the necessary arrangement may be made.

4. The Dy. Registrar/Assistant Registrars, are requested to display this on notice board of their respective offices/Benches so that the advocates or any other Representative desirous of intervening, may write to the under-signed well before the date of hearing.

This is issued with the Hon'ble Vice President of ITAT, Chandigarh Zone, Chandigarh.



सहायक पजीकार

पजीकार, आयकर अपीलीय अधिकरण, मुम्बई

U.O.No.F.20-Ad(ATCH)/2025 Dated 06/05/2025

Copy forwarded to:

1. The Dy. Registrar, ITAT, Delhi Benches, Delhi.
2. The Assistant Registrar, ITAT, Mumbai/Kolkata/Chennai/Delhi/Agra/Ahmedabad/Allahabad/Amritsar/Bangalore/Cuttack/Cochin/Pune/Gauhati/Indore/Jaipur/Jodhpur/Jabalpur/Lucknow/Nagpur/Patna/Vishakhapatnam/Rajkot/Panaji Benches(es):
3. Ved Prakash Mukand Lal Education Society, Yamunanagar C/O Sh. Tej Mohan Singh, Advocate, #527, Sector 10-D, Chandigarh.
4. The Bar Association, ITAT, Chandigarh.
5. The Departmental Representative, ITAT, Chandigarh.
6. Notice Board.


सहायक पजीकार