

IN THE INCOME TAX APPELLATE TRIBUNAL “C” BENCH: KOLKATA
[Before Shri J. Sudhakar Reddy, AM & Shri A. T. Varkey, JM]

I.TA Nos. 1337 & 1338/Kol/2015		
Assessment Year:		
West Bengal Academy of Echocardiography, (PAN: AAAAW1496K)	Vs.	Commissioner of Income-tax (Exemption), Kolkata.
Appellant		Respondent

Date of Hearing	17.05.2017
Date of Pronouncement	24.05.2017

For the Appellant	S/Shri Sankha Sadhu & Malay Dhar, Advocates
For the Respondent	Shri Goulen Hangshing, CIT, DR

ORDER

Per Shri A.T.Varkey, JM

Both these appeals preferred by the assessee are against the separate orders passed by the CIT(E), Kolkata u/s. 12AA(3) and u/s. 80(G)(5)(vi) of the Income-tax Act, 1961 (hereinafter referred to as the “Act”) both dated 25.08.2015 rejecting the application for grant of registration and approval u/s. 12AA and u/s. 80(G)(5)(vi) of the Act respectively.

2. The brief facts of the case are that the assessee Society has been registered on 06.11.2007 and had filed an application in form 10A on 12.02.2015 before the Ld. CIT(E), Kolkata. The Ld. CIT(E), Kolkata notes that the society is mainly engaged in running of professional training courses against fixed course fee on Echocardiography on professional lines which is completely a business activity. After a perusal of the Profit & Loss of the society the Ld. CIT(E) was of the view that the said society has

failed to carry out any activity which is covered by section 2 (15) of the Act. Therefore, he was not satisfied that the assessee society is genuinely engaged in any public charitable activity as per the stated objects. Hence, he rejected the application for grant of registration u/s. 12AA of the Act. Similarly, the Ld. CIT(E) has also rejected the application of assessee u/s. 80(G)(5)(vi) of the Act as he rejected the application of assessee for grant of registration u/s. 12AA of the Act. Aggrieved against the orders of CIT(E) on both the issues, assessee came in appeals before Tribunal.

3. We have heard rival submissions and gone through the facts and circumstances of the case. After hearing the Ld. DR and perusing the order of Ld. CIT(E), we are of the opinion that sofaras grant of registration u/s.12AA of the Act is concerned, Ld. CIT(E)'s jurisdiction is only to verify the objects of the institution and genuinity of the activities, meaning thereby that he has to satisfy himself that the objects are charitable in nature and the activities being carried on or to be carried on are genuine, meaning thereby that they are in consonance for achieving of charitable object and nothing else. Since we do not find any such ground in the order of Ld. CIT(E), the order passed by him is so set aside and the same is remitted back to his file for fresh consideration, as per law. Needless to say that assessee must be given adequate opportunity before passing the order in accordance to law These appeals of assessee are allowed for statistical purposes.

4. In the result, appeals of assessee are allowed for statistical purposes.

Order is pronounced in the open court on 24.05.2017

Sd/-
(J. Sudhakar Reddy)
Accountant Member

Sd/-
(Aby. T. Varkey)
Judicial Member

Dated : 24th May, 2017

Jd.(Sr.P.S.)

Copy of the order forwarded to:

1. Appellant – West Bengal Academy of Echocardiography, 2/1B, Pankaj
Mullick Sarani, Kolkata-700 019.
2. Respondent –CIT(Exemption), Kolkata.
3. The CIT(A), Kolkata
4. CIT , Kolkata
5. DR, Kolkata Benches, Kolkata

/True Copy,

By order,

Asstt. Registrar.