

**IN THE INCOME TAX APPELLATE TRIBUNAL  
RANCHI BENCH, RANCHI  
[Before Shri J. Sudhakar Reddy, Accountant Member]**

**I.T.A. No. 100/Ran/2017  
Assessment Year: 2012-13**

***Income Tax Officer (Exemptions).....Appellant***  
***Ward-Ranchi, 3<sup>rd</sup> Floor,***  
***Central Revenue Building (Annexe),***  
***5, Main Road,***  
***Ranchi – 834 001.***

***M/s. Integrated Development Through Effective Approach.....Respondent***  
***NGO: IDEA, C/o. Sri Sushil Kumar Jha,***  
***Vidya Vihar, New Nagar (Jaiprakash Nagar), Bariatu,***  
***Ranchi – 834 009.***  
***[PAN : AAATI 2578 K]***

**C.O. No. 09/Ran/2017  
(Arising out of ITA No. 100/Ran/2017)  
Assessment Year: 2012-13**

***M/s. Integrated Development Through Effective Approach.....Appellant***  
***NGO: IDEA, C/o. Sri Sushil Kumar Jha,***  
***Vidya Vihar, New Nagar (Jaiprakash Nagar), Bariatu,***  
***Ranchi – 834 009.***  
***[PAN : AAATI 2578 K]***

***Income Tax Officer (Exemptions).....Respondent***  
***Ward-Ranchi, 3<sup>rd</sup> Floor,***  
***Central Revenue Building (Annexe),***  
***5, Main Road,***  
***Ranchi – 834 001.***

**Appearances by:**

*Shri Sanjay Malik, Jr. DR appearing on behalf of the Revenue.*

*Shri P.K. MondaL, JCIT appearing on behalf of the Revenue.*

Date of concluding the hearing : February 26, 2018

Date of pronouncing the order : February 28 , 2018

**ORDER**

**PER J SUDHAKAR REDDY, AM**

Appeal by the revenue directed against the order of Ld. CIT(Appeals), Ranchi – 834 001 dated 24.02.2017 for the assessment year 2012-13 on the following grounds:

*"1. The Ld. CIT(A) has erred in deleting addition of Rs. 59,63,200/- made for unsubstantiated donations.*

2. The Ld. CIT(A) has erred in not appreciating the fact that the A.O. has discussed the issue involved in threadbare details that the donations in question were not substantiated by the assessee with credible evidences and so, it was assessee's unexplained money which was shown as donations in the Income & Expenditure A/c of the society. The Ld. CIT(A) has also erred in not appreciating the fact that instead of making additions u/s 69A of the Act, the A.O. mistakenly added the same u/s 68 of the Act and quoting a section erroneously does not nullify a valid addition or vitiate the assessment. Apart from quoting certain judicial pronouncements that donations shown as income in the Income & Expenditure A/c cannot be added u/s 68, the Ld. CIT(A) has erred in not pointing out any defect & deficiency in A.O's finding that the alleged donations in questions were not genuine.

3. Any other ground that may be raised at the time of hearing.

2. After hearing rival contentions, we find that the Ld. CIT(A) held vide page 7 at para 6.6 as follows:

*"I have considered the submissions of the appellant and have also perused the assessment order. The important thing to be noted while deciding the ground of appeal is the treatment of the funds received as donations. The Ld. Assessing Officer has doubted donations on the ground of its non verifiable evidence produced. The fact remains that the same was shown its income in the 'Income Expenditure' account. It is not that the same was treated as 'corpus contribution' and taken to the balance sheet"*

3. As the assessee has already declared these receipts as income, the question of making an addition as income once again does not arise. Hence I uphold the order of the Ld. CIT(A) on this issue and dismiss ground no 1 of the revenue.

4. Ground No. 2 does not arise either from the order of the learned Assessing Officer or from the order of the Ld. CIT(A). Hence the same is dismissed as misconceived. Ground No. 3 is general in nature.

**5. In the result, appeal filed of the assessee is dismissed. Cross-objection is only in support of the order of the Ld. CIT(A). Hence the same is also dismissed.**

Order Pronounced in the Open Court on 28<sup>th</sup> February, 2018.

Sd/-

(J. Sudhakar Reddy)  
ACCOUNTANT MEMBER

**Dated: 28/02/2018**

Biswajit, Sr. PS

Copy of order forwarded to:

1. M/s. Integrated Development Through Effective Approach,  
Ranchi – 834 009
2. ITO (Exemptions), Ranchi – 834 001.
3. The CIT(A)
4. The CIT
5. DR

True Copy,

By order,

Sr. P.S. / H.O.O.  
ITAT, Ranchi