

**IN THE INCOME TAX APPELLATE TRIBUNAL
VISAKHAPATNAM BENCH, VISAKHAPATNAM**

**BEFORE SHRI V. DURGA RAO, HON'BLE JUDICIAL MEMBER &
SHRI D.S. SUNDER SINGH, HON'BLE ACCOUNTANT MEMBER**

**ITA No. 370/VIZ/2016
(Asst. Year : 2010-11)**

The Young Men's Muslim Association, D.No. 29-37-139,
Arundelpet, Eluru Road,
Vijayawada. vs. ACIT, Circle-2(1),
Vijayawada.

PAN No. AAATT 9676 P
(Appellant)

(Respondent)

Assessee by : Shri G.V.N. Hari – Advocate.
Department By : Shri V. Appala Raju – Sr.DR

Date of hearing : 26/07/2018.
Date of pronouncement : 31/07/2018.

ORDER

PER V. DURGA RAO, JUDICIAL MEMBER

This appeal by the assessee is directed against the order of Commissioner of Income Tax (Appeals), Vijayawada, dated 30/03/2016 for Assessment Year 2010-11.

2. Facts of the case, in brief, are that assessee is The Young Men's Muslim Association created to carry the charitable activities. The assessee has filed its return of income claiming exemption for an amount of Rs. 2,38,001/-. However, the Assessing Officer has

not allowed the exemption claimed by the assessee. He held that the same is treated under section 11(2) as deemed income for 2,38,001/- and the same is added to the net income of Rs.1,38,269/- and total taxable income is determined at Rs. 3,76,270/-. Accordingly, assessment is completed.

3. On appeal, Id. CIT(A) confirmed the order of the Assessing Officer.

4. Before us, Id. counsel for the assessee drew our attention at page No. 23 of the paper book which is income and expenditure account for the year ended 31/03/2005. After expenditure, the income of the assessee is only Rs. 2,52,320.98 ps. and, therefore same has to be considered for taxation and not the amount of Rs. 3,76,270/-.

5. Ld. Departmental Representative fairly conceded the submissions made by the assessee.

6. We have heard both the parties, perused the material available on record and the orders of the authorities below.

7. We find that the income of the assessee after expenditure is only of Rs. Rs. 2,52,320.98 ps. and therefore, same has to be considered for taxation. Thus, we direct the Assessing Officer to

consider the amount of Rs. Rs. 2,52,320.98 ps. for taxation.
Ordered accordingly.

8. In the result, appeal filed by the assessee is partly allowed.

Order Pronounced in open Court on this 31st day of July, 2018.

Sd/-
(D.S. SUNDER SINGH)
Accountant Member

sd/-
(V. DURGA RAO)
Judicial Member

Dated : 31st July, 2018.

vr/-

Copy to:

1. *The Assessee – The Young Men's Muslim Association, D.No. 29-37-139, Arundelpet, Eluru Road, Vijayawada.*
2. *The Revenue – ACIT, Circle-2(1), Vijayawada.*
3. *The Pr.CIT, Vijayawada.*
4. *The CIT(A), Vijayawada.*
5. *The D.R., Visakhapatnam.*
6. *Guard file.*

By order

(VUKKEM RAMBABU)
Sr. Private Secretary,
ITAT, Visakhapatnam.