

आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई

IN THE INCOME TAX APPELLATE TRIBUNAL
'C' BENCH, CHENNAI

श्री जॉर्ज माथन, न्यायिक सदस्य एवं श्री एस. जयरामन, लेखा सदस्य केसमक्ष

SHRI GEORGE MATHAN, JUDICIAL MEMBER AND
SHRI S. JAYARAMAN, ACCOUNTANT MEMBER

आयकर अपील सं./ITA Nos.1374 & 1375/Chny/2018

निर्धारण वर्ष / Assessment Years : 2010-11 & 2011-12

M/s Community Development Centre,
Main Road, Near Ghat Road,
Genguarpatti,
Theni District – 625 203

v. The Income Tax Officer,
Ward I (1),
74/74A, White House Street,
N.R.T. Nagar, Theni-625 531.

PAN : AAATC 4440 Q

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by: Shri G. Baskar, Advocate

प्रत्यर्थी की ओर से/Respondent by : Shri R. Clement Ramesh Kumar, Addl.CIT

सुनवाई की तारीख/Date of Hearing : 22.10.2018

घोषणा की तारीख/Date of Pronouncement : 22.10.2018

आदेश / O R D E R

PER GEORGE MATHAN, JUDICIAL MEMBER:

I.T.A. Nos.1374 & 1375/Chny/2018 are the appeals filed by the assessee against the orders of the Commissioner of Income Tax (Appeals)-2, Madurai in ITA No.0022/2013-14 dated 15.03.2018 and ITA No.0224/2014-15 dated 15.03.2018 for the assessment years 2010-11 and 2011-12 respectively.

2. Shri G. Baskar, Advocate, represented on behalf of the assessee and Shri R. Clement Ramesh Kumar, Addl.CIT, represented on behalf of the Revenue.

3. As the issues in these appeals are identical, the appeals are disposed of by this common order.

4. It was submitted by the Ld. A.R. that the assessee was originally enjoying the benefit of registration under Section 12A of the Income-tax Act, 1961 (in short 'the Act'). It was submitted that subsequently the Ld. CIT had withdrawn the registration granted under Section 12A of the Act by invoking provisions of Section 12AA(3) of the Act vide order dated 06.12.2010. It was a submission that the same was under challenge in appeals and the Tribunal vide order dated 23rd September, 2013 in I.T.A. Nos.2207 & 1998(Mds)/2010 had restored the benefit of registration under Section 12A and Section 80G of the Act. It was a submission that the order of the Tribunal was the subject matter of appeals by the Revenue before Hon'ble High Court of Madras in Tax Case Appeal Nos.370 & 371 of 2014 which were dismissed by an order dated 29.01.2016 on account of tax effect. It was a submission that the A.O. while passing the assessment order for assessment year 2010-11 did not have the benefit of the order of this Tribunal granting the assessee the benefit of registration under Section 12A of the Act and for the assessment year 2011-12, the A.O. though had the benefit of the order of

this Tribunal, had taken the stand that the Revenue was in appeal before the Hon'ble jurisdictional High Court and consequently had not granted the benefit of registration under Section 12A of the Act. It was submitted by the Ld. A.R. that he had no objection if the issue was restored to the file of A.O. for re-adjudication after considering the benefit of registration under Section 12A of the Act as granted by this Tribunal.

5. In reply, the Ld. D.R. submitted that the directions given by the Tribunal in its order while granting registration under Section 12A of the Act was liable to be considered. He vehemently supported the order of the Ld. CIT(Appeals) and order of the A.O.

6. We have considered the rival submissions. Admittedly, the issue of registration under Section 12A of the Act now stands restored in view of the decision of the co-ordinate Bench of this Tribunal in the assessee's own case which has also been upheld by the Hon'ble jurisdictional High Court on account of withdrawal of appeal by the Revenue on account of tax effect. This being so, as the A.O. has not considered the ramification of the directions of the Tribunal in its order granting the assessee the benefit of Section 12A of the Act, the issues in these appeals are restored to the file of the A.O. for re-adjudication after considering the order of this Tribunal granting the assessee the benefit of registration under Section 12A of the Act.

7. In the result, both the appeals filed by the assessee are partly allowed for statistical purposes.

Order pronounced in the open court on 22nd October, 2018 at Chennai.

sd/
(एस. जयरामन)
(S. Jayaraman)
लेखा सदस्य/Accountant Member

sd/-
(जॉर्ज माथन)
(George Mathan)
न्यायिक सदस्य/Judicial Member

चेन्नई/Chennai,
दिनांक/Dated, the 22nd October, 2018.

Kri.

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी /Respondent
3. आयकर आयुक्त (अपील)/CIT(A)-2, Madurai
4. आयकर आयुक्त/CIT (Exemption), Chennai
5. विभागीय प्रतिनिधि/DR
6. गार्ड फाईल/GF.