

**IN THE INCOME TAX APPELLATE TRIBUNAL,
AHMEDABAD BENCH "D", AHMEDABAD**

[Coram: Justice P P Bhatt, President, and Pramod Kumar, Vice President]

ITA No: 1043/Ahd/2016
Assessment year: 2009-10

Baroda Cricket AssociationAppellant
BCA House, 78, Hari Bhakti Extension
Race Course, Vadodara 390 007 [PAN: AAAAB1410E]

Vs

Deputy Commissioner of Income Tax (Exemptions)
Circle 2, AhmedabadRespondent

Appearances by

S N Soparkar *alongwith Bhavin Marfatia and Parin Shah, for the appellant*
O P Vaishnav *for the respondent*

Date of concluding the hearing : December 5, 2018
Date of pronouncement : March 04, 2019

O R D E R

Per Pramod Kumar VP:

1. By way of this appeal, the assessee appellant has challenged correctness of the order dated 16th February 2016 passed by the Commissioner of Income Tax, in exercise of his powers under section 263 r.w.s. 143(3) of the Income Tax Act, 1961, for the assessment year 2009-10.

2. Grievance of the assessee, in substance, is that, on the facts and in the circumstances of the case, learned Commissioner erred in law and on facts in assuming jurisdiction under section 263 and in directing the Assessing Officer to consider the accumulated income of Rs 1,00,00,000 and Rs 60,00,000 for the assessment years 2007-08 and 2008-09 respectively and the amount of Rs 14,97,06,406 received as corpus donation which was stated to be in nature of voluntary donations.

3. To adjudicate on this appeal, it is sufficient to take note of the fact that vide our order dated 24th January, 2019, in assessee's own case, these issues, which are foundational to the revision proceedings, have been decided in favour of the assessee. There is, as such, no question of the related assessment order under section 143(3), which is subjected to revision proceedings, being held to be erroneous and prejudicial to the interest of the revenue. Learned representatives had fairly agreed

that the issues were to be decided in favour of the assessee on merits, the present revision order will have to be quashed.

4. In view of the above discussions, and bearing in mind entirety of the case, we vacate the impugned revision order. The assessee gets the relief accordingly.

5. In the result, the appeal is allowed. Pronounced in the open court today on the 4th day of March, 2019.

Sd/-

Sd/-

Justice P P Bhatt
(President)

Pramod Kumar
(Vice President)

Ahmedabad, dated 4th day of March, 2019

Copies to:

(1)	<i>The appellant</i>	(2)	<i>The respondent</i>
(3)	<i>CIT</i>	(4)	<i>CIT(A)</i>
(5)	<i>DR</i>	(6)	<i>Guard File</i>

By order etc

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*Assistant Registrar
Income Tax Appellate Tribunal
Ahmedabad benches, Ahmedabad*