

**IN THE INCOME TAX APPELLATE TRIBUNAL  
BANGALORE BENCH 'SMC-C', BANGALORE**

**BEFORE SHRI A.K.GARODIA, ACCOUNTANT MEMBER**

**ITA Nos. 233 to 237 (Bang) 2019  
(Assessment years : 2011 – 12 to 2015 – 16)**

M/s. Urban Development Authority,  
Bidar,  
Udgir Road, Naubad,  
Bidar – 585401.  
**PAN. AAALU0421F**

Appellant

Vs

ITO, Ward – 1,  
Bidar.

Respondent

**Assessee by : None**  
**Revenue by : Shri Palani Kumar, Addl. CIT (DR)**  
**Date of hearing : 30-04-2019**  
**Date of pronouncement : 30-04-2019**

**ORDER**

**PER A. K. GARODIA, A.M.:**

All these five appeals are filed by the assessee and these are directed against three separate orders of CIT (A) – Kalaburagi all dated 29.11.2018. These appeals were heard together and are being disposed of by way of this common order for the sake of convenience.

2. The assessee has raised several grounds in each year but as per identical Ground No. 5 raised in each year as under, this is the claim of the assessee that as per the tribunal order dated 01.10.2018 in ITA No. 1763/Bang/2017, the issue regarding registration u/s 12AA is restored back to CIT (Exemption) for denovo consideration. This tribunal order is also enclosed in the Appeal Memo and therefore, it was considered proper that the matter has to go back to CIT (A) for a fresh decision after the fresh order of CIT (E) as directed by the tribunal. Hence, the request of the learned AR of the assessee for adjournment was rejected and these appeals were heard ex parte qua the assessee and are being disposed of by way of this common order for the sake of convenience.

“05. That this Hon’ble Tribunal set aside the order of rejection of exemption passed by the CIT (Exemption) and remanded the matter back to CIT (Exemptions) for de novo consideration in the light of the facts placed before

the Hon'ble Tribunal. As per the order of this Hon'ble Tribunal, the CIT (Exemptions) is directed to decide the application for grant of registration u/s 12AA of the Act afresh after affording assessee opportunity of being heard. The order in ITA No. 1763/Bang/2017 dated 01.10.2018 is enclosed as Annexure C." Learned DR of the revenue supported the orders of CIT (A).

3. I have considered the submissions of the learned DR of the revenue and gone through the material available on records including the impugned orders of CIT (A) and the tribunal order in the proceedings u/s 12AA. I find that as per order dated 01.10.2018 in the proceedings u/s 12AA, the tribunal has remanded the matter back to the CIT (Exemptions) with the direction that he should decide the application for registration u/s 12AA of the Act of the assessee afresh. I also find that as per the impugned orders of CIT (A) in all these five years, the issue regarding the claim of the assessee for exemption u/s 11 was decided by him against the assessee on this basis that the assessee was not having registration u/s 12AA of the Income tax Act, 1961. This issue is restored by the tribunal to CIT (Exemptions) with the direction that he should decide the application for registration u/s 12AA of the Act of the assessee afresh. Hence, in my considered opinion, the issues involved in the present appeals should go back to CIT (A) for fresh decision after the fresh decision of CIT (Exemptions) in the proceedings u/s 12AA. Hence, I set aside all these orders of CIT (A) and restore the entire matter back to his file for a fresh decision after considering the fresh order to be passed by CIT (Exemptions) as per the direction of the tribunal in the proceedings u/s 12AA and after providing adequate opportunity of being heard to both sides. In view of this decision, no adjudication on merit is called for at the present stage.

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

Order pronounced in the open court on the date mentioned on the caption page.

Sd/-  
(ARUN KUMAR GARODIA)  
Accountant Member

Bangalore,  
Dated, the 30<sup>th</sup> April, 2019.  
/MS/

Copy to:

1. Appellant
2. Respondent
3. CIT

4. CIT(A)
5. DR, ITAT, Bangalore
6. Guard file

By order

Assistant Registrar,  
Income Tax Appellate Tribunal,  
Bangalore.