

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

**BEFORE SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER
AND
DR. MITHA LAL MEENA, ACCOUNTANT MEMBER**

**ITA Nos.111 & 112/RPR/2016
Assessment Years : 2009-10 & 2010-11**

Institute of Technology and Management Society, 3 rd Floor, Shyam Plaza, Pandri, Raipur (CG)	Vs.	DCIT- 1(1), Raipur (CG).
PAN : AAAJI0152K		
(Appellant)		(Respondent)

Assessee by : Shri T. Ravindra, Adv.
Department by : Shri G. N. Singh, JCIT (E)
Date of hearing : 15-05-2019
Date of pronouncement : 16-05-2019

ORDER

PER DR. MITHA LAL MEENA, AM :

The captioned two appeals are preferred by the assessee, against the consolidated order of the CIT(A)-I, Raipur (CG) dated 23.02.2016 in respect of assessment years 2009-10 & 2010-11 respectively on the common grounds of appeal as per record, and therefore, both the appeals were heard together and are being disposed of by this consolidated order.

2. At the outset, ld. counsel for the assessee has stated that the assessee is a society, namely, 'Institute For Technical And Management Society' was registered u/s 12AA of the Act, on 07.12.2015, subsequent to passing of assessment order u/s 143(3) of the Act by the Assessing Officer on 07.03.2014. Under these circumstances, he has prayed that the appeal to be restored to the Assessing Officer for fresh verification of the issue disputed in consequent to the order of the CIT (Exemption), Bhopal passed u/s 12AA(1)(b)(i) r.w.s. 254 of the Act.

3. The ld. DR for the Revenue has no objection to the said prayer of the assessee.

4. In view of the peculiar facts of the case, we find merit and substance in the contention of the ld. counsel for the assessee. Considering the principles of natural justice, the matter is restored to the Assessing Officer for fresh examination of the disputed issue in compliance to the order of CIT (Exemption), Bhopal dated 07.12.2015. The Assessing Officer shall provide proper opportunity of being heard to the assessee. Accordingly, the grounds

raised by the assessee in both the respective appeals are allowed for statistical purposes.

5. In the result, both the appeals of the assessee are allowed for statistical purposes.

Order pronounced in the open Court on this 16th May, 2019.

Sd/-
(PARTHA SARATHI CHAUDHURY)
JUDICIAL MEMBER

Sd/-
(DR. MITHA LAL MEENA)
ACCOUNTANT MEMBER

Dated: 16-05-2019.

Sujeet

Copy of order to: -

- 1) The Appellant
- 2) The Respondent
- 3) The CIT
- 4) The CIT(A)
- 5) The DR, I.T.A.T., Raipur.

By Order

//True Copy//

Sr. Private Secretary
ITAT, Raipur