

आयकर अपीलीय अधिकरण, “एस.एम.सी” न्यायपीठ, राँची
IN THE INCOME TAX APPELLATE TRIBUNAL “SMC” BENCH, RANCHI
श्री चन्द्र मोहन गर्ग, न्यायिक सदस्य के समक्ष ।

BEFORE SHRI CHANDRA MOHAN GARG, JUDICIAL MEMBER

आयकर अपील सं./ITA No.65/RAN/2019

(निर्धारण वर्ष / Assessment Year :2013-2014)

M/s Bhagwan Mahabir Hospital & Research Centre, In front of Jain Mandir, J.J.Road, Upper Bazar, Ranchi-834001	Vs.	ITO(Exemption) Ward, Ranchi
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AAAJB 0925 F		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

निर्धारिती की ओर से /Assessee by : Shri Devesh Poddar, Advocate

राजस्व की ओर से /Revenue by : Shri P.K.Mondal, ACIT(DR)

सुनवाई की तारीख / Date of Hearing : **23/05/2019**

घोषणा की तारीख/Date of Pronouncement **23/05/2019**

आदेश / O R D E R

This appeal has been filed by the assessee against the order of Commissioner of Income Tax (Appeals), Ranchi, Jharkhand, dated 24.10.2018 passed in First Appeal No.CIT(A), Ranchi/10045/2017-18 for the assessment year 2013-2014.

2. The assessee has raised the following grounds of appeal :-

1. For that Ld. CIT(A) was not justified in confirming the addition of Rs. 6,81,870/-being anonymous donation. Out of the said amount Rs. 2,81,874/- was added as donation received and Rs. 4 lakh was added as contribution for the coupons of Rs. 500/- each. The additions made by Ld. AO by passing an order U/s 144 and thereby being confirmed by Ld. CIT(A) is unjustified and fit to be deleted.
2. For that it is a fact on record that for the previous year similar additions was deleted by Ld. CIT(A). Complete details as available with respect to the donations and coupons were furnished before the lower authorities. As such, Ld. CIT(A) was not justified in not abiding by the Principle of consistency and taking the different opinion of the current year. The addition sustained by Ld. CIT(A) is fit to be deleted.

3. *For that Ld. A.O. was not justified in charging interest u/s 234A and 234B on the assessed income. Interest should be charged on the returned income following the decision of Hon'ble Jharkhand High Court*
4. *For that other grounds in detail will be argued at the time of hearing.*

3. Brief facts of the case are that the assessee had filed return declaring total income of Rs.Nil on 29.09.2015. The case of the assessee was selected for scrutiny and thereafter the Assessing Officer framed the assessment u/s 144 of the I.T. Act 1961 determining assessed income of the assessee at Rs. 6,81,870/-. Against which the assessee carried the matter to the CIT(A). In the appellate proceedings the CIT(A) dismissed the appeal of the assessee.

4. Aggrieved by the order of CIT(A), now the assessee is in further appeal before the Tribunal.

5. Ld. AR submitted that the CIT(A) has erred in confirming the addition being anonymous donation as for the previous year similar addition was deleted by Ld. CIT(A). Ld. AR further submitted that the assessee has submitted complete details before the lower authorities with respect to the donations and coupons. Therefore, the CIT(A) was not justified in not abiding by the Principle of consistency and taking the different opinion of the current year, and prayed for allowing the appeal of the assessee.

6. On the other hand, Id. DR relied on the orders of lower authorities.

7. I have heard the rival submissions of both the parties and perused the relevant material placed in the record of the Tribunal, *inter alia*, the appellate order as produced by the Ld. AR of the assessee before the

Bench for previous year i.e. for A.Y.2014-2015 wherein the CIT(A) on the similar issue has deleted the addition as made by the AO and allowed the appeal of the assessee. I have carefully gone through the facts of the present case, assessment order and appellate order along with the order passed by the CIT(A) in previous year i.e. for the assessment year 2014-2015 and I found that the assessee has made the similar claim as is made in the present year under consideration and the CIT(A) after considering the submissions of the assessee and findings of the AO, has deleted the addition made by the AO vide order dated 24.10.2018 passed in First Appeal No.CIT(A), Ranchi/10045/2017-18. Therefore, on the basis of the same, being the similar in position of the present facts and circumstances of the case and following the principle of consistency, the CIT(A) ought to have deleted the addition made in the present year under consideration. Accordingly, I restore the appeal of the assessee to the file of AO and direct the AO to pass order as per the observations given by the CIT(A) vide order dated 24.10.2018 passed in First Appeal No.CIT(A), Ranchi/10045/2017-18 in assessee's own case for the assessment year 2014-2015. I order accordingly.

8. In the result, appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on 23/05/2019.

Sd/-
(CHANDRA MOHAN GARG)
न्यायिक सदस्य / JUDICIAL MEMBER

राँची/Ranchi; दिनांक Dated 23/05/2019

Prakash Kumar Mishra, Sr.P.S.

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant- .
M/s Bhagwan Mahabir Hospital & Research
Centre, In front of Jain Mandir, J.J.Road,
Upper Bazar, Ranchi-834001
2. प्रत्यर्थी / The Respondent-
ITO(Exemption) Ward, Ranchi
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, राँची / DR, ITAT, Ranchi
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

(Senior Private Secretary)

आयकर अपीलीय अधिकरण, राँची / ITAT, Ranchi