

**IN THE INCOME TAX APPELLATE TRIBUNAL
Hyderabad Benches, 'B' Bench, Hyderabad**

**Before Smt. P. Madhavi Devi, Judicial Member
AND
Shri S. Rifaur Rahman, Accountant Member**

**ITA Nos. 285 to 288/Hyd/2019
A.Ys: 2010-11, 2011-12, 2014-15 and 2015-16**

Neelkanth Vidya Peeth
Majeedpur Village
Hayatnagar Mandal
R.R.District 500 095

I.T.O. (Exemptions) - 2
Vs Aayakar bhavan, Basheerbagh
Hyderabad

PAN: AABTN3063B

(Appellant)

(Respondent)

For Assessee :

Shri A.V. Raghuram, AR

For Revenue :

Sh. Satya Prashant Pinisetty, DR

Date of Hearing: 01/08/2019

Date of Pronouncement: 09/08/2019

ORDER

PER P.MADHAVI DEVI, J.M.

All these are assessee's appeals for A.Y. 2010-11 to 2015-16 against the common and consolidated order of the CIT(A)-9, Hyderabad dated 05th Feb., 2019 confirming the disallowance of the claim of deduction u/s 11 of the I.T. Act, 1961 on the ground that the CIT(E) has not granted registration u/s 12A of the I.T. Act to the assessee.

2. At the time of hearing, the Ld.Counsel for the assessee submitted that the CIT(A) has granted registration to the assessee w.e.f. 05/01/2016 vide order dated 11/6/2016. Therefore, he prayed that the assessments may be remitted to the file of the AO for completion of the assessments in accordance with the Certificate of Registration u/s 12A of the I.T. Act. He submitted that all the assessments have been reopened u/s 147 of the I.T. Act, and therefore, the assessments for

relevant AYs are pending before the AO and in view of the Proviso to Sub-Section (2) of Section 12A, the exemption u/s 11 and 12 of the I.T.Act is applicable to such pending assessments as well.

3. Having regard to the rival contentions and also the fact that the assessee had been granted registration u/s 12A of the Act w.e.f. 05/01/2016 and that the assessments for A.Y.2010-11 to 2015-16 are pending before the Assessing Officer on account of reopening u/s 147 of the I.T. Act, we deem it fit and proper to remand the assessments to the file of the AO for reconsideration in the light of the registration granted u/s 12A of the I.T. Act and also in view of the Proviso to Sub-Section(2) of Sec.12A of the I.T. Act. Accordingly, all the four appeals are treated as 'allowed for statistical purposes.'

4. In the result, all the four appeals of the assessee are treated as 'allowed for statistical purposes'.

Order pronounced in the Open Court on 09th August, 2019.

Sd/-

**(S.Rifaur Rahman)
Accountant Member**

Sd/-

**(P. Madhavi Devi)
Judicial Member**

Dated: 09th August, 2019.

*GMV

Copy to:

1. Neelkanth Vidya Peeth, Majeedpur Village, Hayatnagar Mandal, Hyderabad 500 095.
2. ITO (Exemptions), Ward 2, Hyderabad.
3. CIT(E), Hyderabad.
4. DR, ITAT, Hyderabad.
5. Guard File.

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ITA Nos. 285 to 288/Hyd/19
AYs:2010-11 to 2015-16
Neelkanth Vidya Peeth, R.R.Dt.

1.	Draft dictated on	01/08/19
2.	Draft placed before the author	01/08/19
3.	Draft placed before the second Member	
4.	Draft approved by second Member	
5.	Approved Draft comes to SrPS	
6.	Kept for Pronouncement	09.08.2019
7.	File sent to Bench Clerk	