

**आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई**

IN THE INCOME TAX APPELLATE TRIBUNAL

'A' BENCH : CHENNAI

**श्री जॉर्ज माथन, न्यायिक सदस्य के समक्ष**

**एवं एस जयरामन, लेखा सदस्य**

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER &  
SHRI S.JAYARAMAN, ACCOUNTANT MEMBER

आयकर अपील सं./I.T.A.Nos.738,739,740,741 & 742 /Chny/2018

निर्धारण वर्ष /Assessment years : 2009-10,2010-11, 2011-12,2011-12 &  
2012-13

**Tamil Nadu Pollution  
Control Board,**  
Rep. by its Member Secretary,  
76, Mount Salai, Gunidy,  
Chennai 600 032.

**Vs.** The Deputy Commissioner of  
Income Tax(Exemptions),  
Chennai 600 101.

**[PAN AAALT 0344 G]  
(अपीलार्थी/Appellant)**

**(प्रत्यर्थी/Respondent)**

अपीलार्थी की ओर से/ Appellant by  
प्रत्यर्थी की ओर से /Respondent by

: Mr.R.Vijayaraghavan,Advocate  
: Mr.S.Bharath,C.I.T.,D.R

सुनवाई की तारीख/Date of Hearing

: 11-11-2019

घोषणा की तारीख /Date of Pronouncement

: 11-11-2019

**आदेश / ORDER**

**PER GEORGE MATHAN, JUDICIAL MEMBER**

These five appeals are filed by the assessee against the consolidated order of the Commissioner of Income-tax (Appeals)-17, Chennai in ITA No.94,95/16-17, 167/15-16 & 96/16-17 dated 27.12.2017 for the assessment years 2009-10 to 2012-13.

2. Shri R.Vijayaraghavan represented on behalf of the Assessee, and Shri AR.V.Sreenivasan represented on behalf of the Revenue.

3. Since the issues raised in all these appeals of assessee are interconnected, these appeals are heard together and dispose of by this common order.

4. It was submitted by the Id.AR that the assessee is a Board constituted u/s.4 of the Water (Prevention and Control of Pollution) Act, 1974. It was a submission that the assessee is a Board of the State Government, which collects fees from the various industrial units coming under the provisions of Water (Prevention and Control of Pollution) Act, 1981. The assessee also receives grants from the Central Pollution Control Board for application towards specific purpose as set out by the Board. The whole income of assessee is applied towards the object of the Board for public utility purposes and the surplus amounts are held in the form of bank deposit for future application towards the objects of the Board. It was submitted that till 01.04.2003, the income of assessee was totally exempt u/s.10(20) of the Income Tax Act, 1961 (in short 'the Act'). The assessee had made an application dated 23.08.2004 for grant of exemption u/s.10(23)(iv) of the act in Form 56 along with copies of the audited accounts for the preceding last three years. It was a submission that the assessee was to get the registration, but no notification u/s.10(23)(iv) of the act was

issued for granting exemption under the Act. Consequently, the assessment order pertaining to relevant assessment years was passed by issue of notice u/s.147 of the Act and the receipt of the assessee was treated as taxable. The assessee had made an application to the CBDT, which came to be disposed off on 10.03.2017 and subsequently on 27.12.2018, the assessee had filed a Writ Petition (W.P) No.6281 of 2019 before the Hon'ble Jurisdictional High Court and the same was pending for disposal. It was a submission that the issue of grant of exemption by issuing of necessary notification granting the assessee exemption u/s.10(23)(iv) of the act was pending before the Hon'ble Jurisdictional High Court. It was a prayer that the assessee had no objection, if the issues in the appeals of the assessee may be restored to the file of Assessing Officer for re-adjudication after the decision of the Hon'ble Jurisdictional High Court in W.P No.6281 of 2019.

5. In reply, the Id.DR submitted that he had no objection, if the issues in these appeals were restored to the file of Assessing Officer for re-adjudication after the decision of the Hon'ble Jurisdictional High Court in respect of W.P No.6281 of 2019.

6. We have heard the rival contentions and perused the material available on record. As it is noticed that the W.P No.6281 of 2019 wherein the assessee has sought exemption u/s.10(23)(iv) of the

act, is still pending before the Hon'ble Jurisdictional High Court, and as it is noticed that the decision of the Hon'ble Jurisdictional High Court in W.P referred to supra filed by the assessee, would have direct bearing in the outcome of the grant of exemption in the assessee's case, in the interest of natural justice, the issues in the appeals of the assessee are restored to the file of Assessing Officer for re-adjudication after considering the directions issued by the Hon'ble Jurisdictional High Court in the W.P filed by the assessee

7. In the result, all the five appeals filed by the assessee for assessment years 2009-10, 2010-11, 2011-12, 2011-12 & 2012-13 are partly allowed for statistical purposes.

Order pronounced in the open court after conclusion of hearing on 11<sup>th</sup> November, 2019, at Chennai.

Sd/-

(एस जयरामन)

**(S. JAYARAMAN)**

**लेखा सदस्य/Accountant Member**

Sd/-

( जॉर्ज माथन)

**(GEORGE MATHAN)**

**न्यायिक सदस्य/JUDICIAL MEMBER**

चेन्नई/Chennai

दिनांक/Dated: 11<sup>th</sup> November, 2019.

**K S Sundaram**

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant

3. आयकर आयुक्त (अपील)/CIT(A)

5. विभागीय प्रतिनिधि/DR

2. प्रत्यर्थी/Respondent

4. आयकर आयुक्त/CIT

6. गार्ड फाईल/GF