

**IN THE INCOME TAX APPELLATE TRIBUNAL  
"B" BENCH : BANGALORE**

**BEFORE SHRI B.R BASKARAN, ACCOUNTANT MEMBER AND  
SMT. BEENA PILLAI, JUDICIAL MEMBER**

ITA No.1522/Bang/2019
Assessment year : 2019-20

Auro Veda Trust, No.19, Siddappa Layout, 1 <sup>st</sup> Cross, Gubbalala, Bengaluru.  PAN – AAGTA 8843 H	Vs.	The Commissioner of Income-tax (Exemption) Bengaluru.
APPELLANT		RESPONDENT

Appellant by	:	Shri Sandeep Huilgav, Advocate
Respondent by	:	Ms. Neera Malhotra, CIT (DR)

Date of hearing	:	26.11.2019
Date of Pronouncement	:	27.11.2019

**ORDER**

*Per B.R Baskaran :*

The assessee has filed this appeal challenging the order dated 24/4/2019 passed by Id CIT(E), Bengaluru granting registration to the assessee u/s 12AA of the Act in the category of 'advancement of any other object of general public utility'.

2. The Id counsel for the assessee submitted that the Id CIT(E) has held that the objects of the assessee are in the nature of 'advancement of any other object of general public utility'. He submitted that the Id CIT(A) has not given any reasons for categorizing the object of the assessee so. The Id AR inviting our

attention to the objects of the trust submitted that the assessee is engaged in providing training in various fields to various persons and the objects also includes preservation of environment, yoga, medical relief and relief of poor. Accordingly he submitted that the assessee trust should be categorized as education trust or trust encouraging preservation of environment, yoga, medial relief, relief of poor.

3. On the contrary, the Id DR submitted that the object clause of the assessee is very wide covering various activities and hence Id CIT(E) was constrained to categorize the assessee as a charitable trust existing for advancement of any other object of general public utility.

4. We heard rival contentions and perused the record. We have also gone through the deed of trust furnished by the assessee. For the sake of convince we extract below the objects of the trust as enumerated in the trust deed.

*“1) To study and understand the magnificent harmony that exists among all aspects including the tiny bacteria, to the gigantic trees and also the non-living things like sand, soil and rocks etc., and to understand how the human life depends on the tiny bacteria.*

*2) To educate the children and the younger generation to appreciate the beauty and benefits of nature, to become aware of the large varieties of food from fruit trees, grains and vegetables, appreciate the role of flowers, cows, dogs*

*and other animals and the need for the types of food needed by cows, birds etc.*

*3) To focus on respecting one another and learning from all persons even though we may differ in age, learning to convey knowledge in a happy way via stories, various scenes of nature around us.*

*4) To study the harmonious life in the nature. To protect and grow rare herbs which are at the verge of exit. To make young persons, especially the students in the school become aware of the importance of trees and environment.*

*5) To study and promote subtle aspects of organic farming and experimenting rain water harvesting and other methods of water storage.*

*6) To educate children and younger generation about the importance of growing all types of food such as plants and trees with fruits and flowers, the grains, vegetables, grasses for animals. Breeding native cows.*

*7) To create awareness about rural development through publications & audio-video presentations.*

*8) To provide facilities for children in nearby villages to play and learn. To make efforts for the education, welfare and development of women, children and members of backward community in both urban and rural areas.*

*9) To organize camps, seminars to educate and promote traditional agriculture, rural life, life of plants and other related subjects. Explore the methods to rejuvenate body and mind with the help of nature.*

10) To explore new ways to strengthen the practice of our Bharatiya culture which we have inherited during the last nine thousand years. These aims include focusing on our oral tradition, learning Sanskrit and various Indian languages, helping one another and respecting all.

11) To educate all persons about low cost housing, alternate energy sources and economic use of non-renewable sources about the study of ecology.

12) To aid in understanding the relevance of the ancient books for the modern life.

13) To organize Yoga, Pranayama and related Spiritual retreats.

14) To open schools for the education of boys and girls in performing arts, vocational pursuits and to develop the character of the students as well as to educate them in the field of Indian culture.

15) To aid the preservation, propagation and research on Veda knowledge.

16) To start and aid in translation of the Vedic texts into English and all Indian languages.

17) To start or aid in deep study of the harmony of nature embedded in these texts and written expositions about these texts and relating them to the modern ecology especially the relationship between soil, trees, plants and mankind and related issues of horticulture and agriculture.

18) To give aid by way of donations out of the income or the corpus of the Trust or otherwise, to different

*charitable institutions, societies, organizations or Trusts in India which may have been established or which may hereinafter be established for the like charitable purposes mentioned in these presents or any of them to enable such institutions, societies, organization or trustees to start, maintain or carry out such charitable objects.*

*19) To start or aid in starting of experimental communities to implement these ideas in the practices.*

*20) For service to and for relief of the poor, indigent, illiterate, sick, the disabled, blind, giving of education, medical relief, reliefs of all kinds and help and succor, and amelioration in times of distress, flood, famine, war, earthquake, fire or other calamity or havoc, scarcity of different kinds, to the afflicted, and the advancement of all objects of general public utility in a selfless and altruistic spirit and particularly to promote a sense of oneness of humanity, tolerance, good will among humanity in consonance with the example of DIVINE LIMITLESS COMPASSION AND LOVE of which Sri AUROBINDO, was unquestionably acknowledged and recognized all the world over as the embodiment and personification. Any other purpose of a charitable nature", including making of donations enduring for the benefit of the public or a cross-section of the public, irrespective of caste, religion, creed, community or sex, which the Trustees may think fit or expedient or feasible from time to time, although not specifically enumerated in the above.*

21) *To undertake and promote the publication and translation of journals, research papers and books and to develop the audiovisual programs to disseminate knowledge pertaining to the objectives of the trust.*

22) *To organize and take up Health, Educational and Welfare programs for needy Women and children on priority basis.*

23) *To promote charitable values, literature, science, art, education and culture.*

24) *To communicate and coordinate with the Govt. Local and public authorities on various issues related to Education, Development welfare and Public interest on different subjects.*

25) *To construct, maintain, alter, improve or develop any building belonging to the Trust or works necessary or convenient for purpose of the Trust.*

26) *To cause awareness in people about various social issues to fight against evils.*

27) *To issue appeals, raise funds and accept gifts, donation subscriptions in cash or in kind and any property either movable or immovable for the achievement of the objective of the Trust.*

28) *To acquire, purchase or otherwise own or undertake on loan or lease or hire temporarily or permanently and movable or immovable property necessary or convenient for the furtherance of the objects of the Trust.*

29) *To support the families and relatives of Vedic scholars for promoting the aims of the Trust.*

*30) To establish awards for the deserving people in the field of Education, Music, Art, social service, communal harmony, brotherhood and peace.*

*31) To encourage the emerging artists and their talents so that. they can get proper recognition within and beyond the country.*

5. On a perusal of various objects mentioned in the trust deed we agree with the contentions of the Id DR that the assessee has included various type of objects in the object clause. Even though the assessee has shown certain photographs which are placed in the paper book, the same will not prove that the assessee is engaged in the educational activities or any other specific activities as claimed by it. No other material was placed before us in order to compel us to interfere with the order passed by Id CIT(E). Under the set of facts we have no other option but to confirm the order passed by Id CIT(E)

6. In the result, the appeals of the assessee is dismissed.

Order pronounced in the Open Court on **27<sup>th</sup> November, 2019.**

**Sd/-**  
**(Beena Pillai)**  
**Judicial Member**  
Bangalore,  
Dated, 27<sup>th</sup> November, 2019.

**Sd/-**  
**(B.R Baskaran)**  
**Accountant Member**

/ vms /

Copy to:

1. The Applicant
2. The Respondent
3. The CIT
4. The CIT(A)
5. The DR, ITAT, Bangalore.
6. Guard file

By order

Asst. Registrar, ITAT, Bangalore.

1. Date of Dictation .....
2. Date on which the typed draft is placed before the dictating Member .....
3. Date on which the approved draft comes to Sr.P.S .....
4. Date on which the fair order is placed before the dictating Member .....
5. Date on which the fair order comes back to the Sr. P.S. ....
6. Date of uploading the order on website.....
7. If not uploaded, furnish the reason for doing so .....
8. Date on which the file goes to the Bench Clerk .....
9. Dictation note enclosed
10. Date on which order goes for Xerox & endorsement.....
11. Date on which the file goes to the Head Clerk .....
12. The date on which the file goes to the Assistant Registrar for signature on the order .....
13. The date on which the file goes to dispatch section for dispatch of the Tribunal Order .....
14. Date of Despatch of Order. ....
14. Dictation note enclosed .....