

IN THE INCOME TAX APPELLATE TRIBUNAL
BANGALORE BENCHES : "A" BENCH : BANGALORE
BEFORE SHRI. B. R. BASKARAN, ACCOUNTANT MEMBER
AND
SMT. BEENA PILLAI, JUDICIAL MEMBER

ITA No. 135/Bang/2017
Assessment Year : 2012 - 13

The Assistant Commissioner of Income – Tax, Exemptions, Circle – 1, Bangalore.	Vs.	Nithyananda Dhyanaapeetam, Nithyanandapuri, Kallgoppanahalli, Mysore Road, Bidadi, Bangalore – 562 109. PAN NO : AAATN7908C
APPELLANT		RESPONDENT

Appellant by	:	Sri. Manjeet Singh, Addl. CIT – DR
Respondent by	:	Sri. V. Srinivasan, Advocate

Date of Hearing	:	14.01.2020
Date of Pronouncement	:	17.01.2020

ORDER

PER BEENA PILLAI, JUDICIAL MEMBER :

This appeal is filed by Revenue against the order passed by Ld. CIT(A) – 14, Bengaluru, dated 28/07/16 for Assessment Year 2012 – 13.

2. Ld. AR submitted that only issue raised by revenue in present appeals regarding anonymous donations received amounting to Rs.53,79,299/- which could not be confirmed by assessee. He submitted that total anonymous donations received amounted to Rs.5,07,85,498/- out of which 50 donors amounting to Rs.1,47,23,501/- randomly selected by Ld. AO confirmed, post was returned for an amount of Rs.83,24,000/- and confirmations were not received in spite of delivery in cases totaling to some of Rs.53,79,299/-. Ld. AR submitted that assessing officer made addition equal to 20% of total amounting to Rs.1,01,57,098/- and treated it as anonymous donations. Ld. AR submitted that tax effect on the disputed amount is below Rs. 50 Lakhs and is covered by CBDT circular No. 17/2019 dated 08/08/19.

3. Ld. DR submitted that in this appeal, the tax effect pertaining to the amount disputed by the Revenue is less than the monetary limit. However he submitted that revenue may be granted liberty in the event it is later on found that issue contested in present appeal falls under the exceptions carved out by CBDT vide the said circular of Rs.50 Lakhs fixed by the CBDT in Circular.

4. We have perused submissions advanced by both sides in light of records placed before us. Taking into consideration the above, and also the fact that the CBDT Circular under reference applies retrospectively even to pending appeals, we hold that the above listed appeal filed by the Revenue is not maintainable and liable to be dismissed *in limine*. However we grant liberty to revenue to file

miscellaneous petition in the event the issue contested by revenue in the present appeals falls under any of the exceptional circumstances listed in the said circular.

In the result, Revenue's appeal for year under consideration stands dismissed.

Order Pronounced in open court on 17th January, 2020.

Sd/-

(B. R. Baskaran)
Accountant Member

Sd/-

(Beena Pillai)
Judicial Member

Bangalore,
Dated 17th January, 2020.
/MK/

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.