

**IN THE INCOME TAX APPELLATE TRIBUNAL  
VISAKHAPATNAM "SMC" BENCH, VISAKHAPATNAM**

**BEFORE SHRI V. DURGA RAO, HON'BLE JUDICIAL MEMBER**

**ITA No. 340/VIZ/2019  
(Asst. Year : 2011-12)**

M/s. United Church, vs. ITO (Exemptions)  
D.No. 60-8-3, Prakash Nagar, Visakhapatnam.  
Malkapuram, Visakhapatnam.

PAN No. AAATU 6130 B (Appellant) (Respondent)

Assessee by : Shri R.L.N. Somayajulu, CA.  
Department By : Shri B.Rama Krishna, Sr.DR

Date of hearing : 03/02/2020.  
Date of pronouncement : 07/02/2020.

**ORDER**

This appeal by the assessee is directed against the order of Commissioner of Income Tax (Appeals)-9, Hyderabad, dated 30/01/2019 for the Assessment Year 2011-12.

**2.** There is a delay of 42 days in filing this appeal. The assessee has filed an affidavit wherein he explained belated filing of the appeal. I find that there is a sufficient cause in condone the delay. Accordingly, delay is condoned.

**3.** The only issue involved in this appeal is whether Id. CIT(A) is justified in upholding the order of the Assessing Officer by treating the assessee as AOP and levy the tax at MMR. The case of the

assessee is that assessee is a Church, therefore taxing at MMR is not correct. The Assessing Officer has taxed at MMR on the ground that assessee is not having 12A registration, the same is upheld by the Id. CIT(A). When the assessee is not having 12A registration, the Assessing Officer has rightly treated the assessee as AOP and taxed at MMR, which was rightly confirmed by the Id.CIT(A). Thus, I find no reason to interfere with the order passed by the Id. CIT(A). Thus, this appeal filed by the assessee is dismissed.

**4.** In the result, appeal filed by the assessee is dismissed.

Order Pronounced in open Court on this 07<sup>th</sup> day of Feb., 2020.

Sd/-  
**(V. DURGA RAO)**  
**Judicial Member**

**Dated: 07<sup>th</sup> February, 2020.**

**vr/-**

*Copy to:*

1. *The Assessee – M/s. United Church, D.No. 60-8-3, Prakash Nagar, Malkapuram, Visakhapatnam.*
2. *The Revenue – ITO (Exemptions), Visakhapatnam.*
3. *The CIT (Exemptions), Hyderabad.*
4. *The CIT(A)-9, Hyderabad.*
5. *The D.R., Visakhapatnam.*
6. *Guard file.*

By order

(VUKKEM RAMBABU)  
Sr. Private Secretary,  
ITAT, Visakhapatnam.