

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“A” BENCH : BANGALORE**

**BEFORE SHRI A. K. GARODIA, ACCOUNTANT MEMBER AND  
SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER**

<b>ITA Nos. and Assessment Years</b>	<b>Appellant</b>	<b>Respondent</b>
1368/Bang/2016 2008-09	M/s. Sadia Educational and Charitable Trust, Mattadgadde Road, Sadianagar, Shiralakoppa – 577 428, Shimoga District. <b>PAN : AAKTS 8671 H</b>	The Additional Commissioner of Income-Tax, Shimoga Range, Shimoga.
1369/Bang/2016 2009-10	M/s. Sadia Educational and Charitable Trust, Shimoga District. <b>PAN : AAKTS 8671 H</b>	The Deputy Commissioner of Income-Tax. Circle-1, Shimoga.
1370/Bang/2016 2010-11	-do-	-do-

Assessee by	:	Shri. V. Srinivasan, Advocate
Revenue by	:	Shri. Manjeet Singh, Addl. CIT (DR)(ITAT), Bengaluru

Date of hearing	:	09.03.2020
Date of Pronouncement	:	29.05.2020

**ORDER**

***Per A.K. Garodia, Accountant Member***

All these three appeals are filed by the assessee and these are directed against three separate orders of learned CIT(A) Davangere, all dated 28.03.2016 for Assessment Years 2008-09, 2009-10 and 2010-11. All these

appeals were heard together and are being disposed of by way of this common order for the sake of convenience.

2. The grounds of appeal raised by the assessee are as under:

**ITA No.1368/Bang/2016**

1. *The orders of the authorities below in so far as they are against the appellant are opposed to law, equity, and weight of evidence, probabilities, facts and circumstances of the case.*
2. *The order of re-assessment is bad in law and void-ab-initio for want of requisite jurisdiction especially, the mandatory requirements to assume jurisdiction u/s 148 of the Act did not exist and have not been complied with and consequently, the re-assessment requires to be cancelled.*
3. *The authorities below are not justified in denying the claim of exemption u/s.10[23C][iiiad] of the Act on an erroneous appreciation of facts and position of law under the facts and in the circumstances of the appellant's case.*
  - 3.1 *The authorities below are not justified in holding that the appellant Trust did not exist solely for educational purposes for denying exemption u/s. 10[23C][iiiad] of the Act, under the facts and in the circumstances of the appellant's case.*
4. *Without prejudice to the above, the authorities below ought to have appreciated that the appellant had secured registration u/s. 12AA of the Act in terms of the orders of the Hon'ble ITAT and in accordance with the provisions of the first and second proviso to sec. 12A[2] of the Act, the appellant was entitled to the benefits of the registration secured even for the earlier assessment years and hence, the computation of income without allowing the benefit of exemption u/s. 11 of the Act is unjustified and liable to be vacated.*