

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'E', NEW DELHI**

**BEFORE SH. N. K. BILLAIYA, ACCOUNTANT MEMBER
AND
SH. SUDHANSHU SRIVASTAVA, JUDICIAL MEMBER**

ITA No.6954/DEL/2019
Assessment Year: 2013-14

Maninder Singh 52, Mausam Vihar, New Delhi-110051 PAN No.AAtPS6601C (APPELLANT)	Vs	ACIT Circle – 59 (1) New Delhi (RESPONDENT)
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Appellant by	Sh. G. S. Grewal, CA Ms. Simran Grewal, CA
Respondent by	Ms. Rakhi Vimal, Sr. DR

Date of hearing:	06/01/2021
Date of Pronouncement:	06/01/2021

ORDER

PER N. K. BILLAIYA, AM:

This appeal by the assessee is preferred against the order of the CIT(A)-19, New Delhi dated 25.06.2019 pertaining to A.Y. 2013-14.

2. The solitary grievance of the assessee is that the CIT(A) erred in confirming the addition of Rs.75,09,600/- u/s. 56 (2) (vii) of the Act on account of receipt of one time reward from BCCI.

3. The appellant is a well known former Indian cricketer. During the year he received an award from BCCI an amount of Rs.75,09,600/- towards one-time benefit payment to former cricketers in recognition of the services to Indian Cricket.

4. The assessee did not include this amount in his return of income. Strongly placing reliance on the CBDT circular No.447 dated 22.01.1986.

5. The AO during the course of the assessment proceedings dismissed this reliance and referred to CBDT Circular No.2 of 2014 and pointed out that circular No.447 dated 22.01.1986 has been superseded and added the amount of Rs.75,09,600/- to the total income of the assessee.

6. The assessee carried the matter before the CIT(A) but without any success.

7. Representatives of both the sides were heard at length. Case record carefully perused. The bone of contention is whether the onetime payment received from BCCI is exempt from tax or not. The answer lies in the provisions of section 56 (2) (vii)

second proviso which states that “clause (vii) was not apply to any some of money or any property received from (g) any trust or institution registered u/s.12 AA”.

8. We find that BCCI is a registered trust u/s.12 AA and the said evidence is available in the public domain.

9. In the light of the aforementioned facts we do not find any merit in the impugned addition and accordingly direct the AO to delete the addition of Rs.75,09,600/-.

10. In the result, the appeal filed by the assessee is allowed.

11. Decision announced in the open court in the presence of both the representatives on 06.01.2021.

Sd/-
(SUDHANSHU SRIVASTAVA)
JUDICIAL MEMBER

NEHA

Date:-06.01.2021

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

Sd/-
(N. K. BILLAIYA)
ACCOUNTANT MEMBER

ASSISTANT REGISTRAR
ITAT NEW DELHI

Date of dictation	06.01.2021
Date on which the typed draft is placed before the dictating Member	06.01.2021
Date on which the typed draft is placed before the Other member	06.01.2021
Date on which the approved draft comes to the Sr.PS/PS	06.01.2021
Date on which the fair order is placed before the Dictating Member for Pronouncement	06.01.2021
Date on which the fair order comes back to the Sr. PS/ PS	06.01.2021
Date on which the final order is uploaded on the website of ITAT	06.01.2021
Date on which the file goes to the Bench Clerk	06.01.2021
Date on which file goes to the Head Clerk.	
The date on which file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	