



**IN THE INCOME TAX APPELLATE TRIBUNAL,
CUTTACK BENCH, CUTTACK**

**BEFORE SHRI CHANDRA MOHAN GARG, JUDICIAL MEMBER
AND LAXMI PRASAD SAHU, ACCOUNTANT MEMBER**

ITA Nos.117 & 118/CTK/2017
Assessment Years : 2010-11 & 2012-13

Nabakrushna Choudhury Centre for Development Studies, Plot No.A, Institutional Area, Chandrasekharapur, Bhubaneswar.	Vs.	ITO, Ward -2(1), Bhubaneswar.
PAN/GIR No.AAAJN 0300 N		
(Appellant)	..	(Respondent)

Assessee by : S/ Shri Ved Jain/A.K.Sabat & B.K.Mohapatra, ARs
Revenue by : Shri M.K.Gautam, CIT DR

Date of Hearing : 05/11/ 2020
Date of Pronouncement : /12/2020

ORDER

Per C.M.Garg,JM

ITA No.117/CTK/2017 filed by the assessee is directed against the order of the CIT(A)-2, Bhubaneswar dated 23.11.2016 for the assessment year 2010-2011 and ITA No.118/CTK/2017 is against order dated 4.8.2016 of the Id CIT(A)-3, Bhubaneswar for the assessment year 2012-13.

2. In A.Y. 2010-11, the assessee has raised the following grounds:

" 1. That the order of the learned Commissioner of Income Tax (Appeals) -1, Bhubaneswar {"CIT (Appeals) "\ (**"CITA"**) dated 23.11.2016 in dismissing the appeal is against principles of natural justice, contrary to

facts, arbitrary and erroneous, bad, both in the eye of law and on facts and legally untenable.

2. Denial of the claim of exemptions u/s.11 of the I.T.Act

a. That on the facts and in the circumstances of the case, the learned Assessing Officer holding that the assessee is not eligible for exemption u/s.11 of the I.T.Act and assessing to tax Rs.29,40,517/- and the learned CIT(Appeals) upholding the same is against the principles of natural justice, based on irrelevant considerations and is contrary to facts, arbitrary, erroneous, bad, both in the eye of law and on facts and legally untenable.

b. That the assessee having applied more than 85% of its receipts towards its objectives during the accounting year 2009-10 (and thereby the surplus for the year 2009-10 being not in excess of 15% of its income, the assessee is eligible for exemption u/s.11 of the I.T.Act, the denial of claim of exemptions u/s.11 of the I.T.Act by the learned Assessing Officer on the ground of non-compliance u/s.11(5) of the I.T.Act and non submission of utilisation certificate for Grants received during the accounting year 2006-07 etc. and upholding the same by the learned CIT(Appeals) is based on irrelevant considerations and is contrary to facts, arbitrary, erroneous, bad, both in the eye of law and on facts and legally untenable.

c. The Audit Report u/s.12A having been furnished to the learned CIT(Appeals). the upholding of the denial of the claim of exemptions u/s.11 to 13 of the Act by him is. contrary to facts, arbitrary, erroneous, and bad, both in the eye of law and on facts and legally untenable.

d. That the lower authorities have misconstrued/mis-appreciated the facts, and **the** rejection of claim of exemptions u/s.11 of the I.T.Act and assessing the surplus Rs.29,40,517/- as per its Income and Expenditure Account to tax in the status of **AOP** u/s. 28 to 44 of the I.T.Act by the learned Assessing Officer and upholding of the same by the learned CIT(Appeals) is based on irrelevant considerations and is contrary **to** facts, arbitrary, erroneous, bad. both in the eye of law and on facts and legally **untenable."**

Order pronounced on /12/2020.

(Laxmi Prasad Sahu)

(Chandra Mohan Garg)

ACCOUNTANT MEMBER

JUDICIAL MEMBER

Cuttack; Dated /12/2020
B.K.Parida, SPS

Copy of the Order forwarded to :

1. The Appellant : Nabakrushna Choudhury Centre for Development Studies, Plot No.A, Institutional Area, Chandrasekharpur, Bhubaneswar.
2. The Respondent. ITO, Ward -2(1), Bhubaneswar.
3. The CIT(A)-2 & 3, Bhubaneswar
4. Pr.CIT- 2 & 3, Bhubaneswar
5. DR, ITAT, Cuttack
6. Guard file.
//True Copy//

By order

Sr.Pvt.secretary
ITAT, Cuttack

		Date	Initial	
1.	Draft dictated on			Sr.PS
2.	Draft placed before author			Sr.PS
3.	Draft proposed & placed before the second member			AM
4.	Draft discussed/approved by Second Member.			AM
5.	Approved Draft comes to the Sr.PS/PS			Sr.PS/ PS
6.	Kept for pronouncement on			Sr.PS
7.	File sent to the Bench Clerk			Sr.PS
8.	Date on which file goes to the OS			
9.	Date on which file goes to the SPS			
10.	Date of dispatch of Order.			