

**IN THE INCOME TAX APPELLATE TRIBUNAL (VIRTUAL COURT),  
'D' BENCH MUMBAI**

**BEFORE: SHRI M.BALAGANESH, AM  
&  
SHRI PAVAN KUMAR GADALE, JM**

**ITA No.1932/Mum/2020  
(Assessment Year :2015-16)**

Sir Dorabji Tata Trust Bombay House, 24, Homi Mody Street Mumbai – 400 001	Vs.	Commissioner of Income Tax (Exemptions) Room No.617, 6 <sup>th</sup> Floor Piramal Chambers, Lal Baug Parel, Mumbai-400012
<b>PAN/GIR No. AAATS0494G</b>		
<b>(Appellant)</b>	..	<b>(Respondent)</b>

**ITA No.1933/Mum/2020  
(Assessment Year :2015-16)**

Sir RatanTata Trust Bombay House, 24, Homi Mody Street Mumbai – 400 001	Vs.	Commissioner of Income Tax (Exemptions) Room No.617, 6 <sup>th</sup> Floor Piramal Chambers, Lal Baug Parel, Mumbai-400012
<b>PAN/GIR No. AAATS1013P</b>		
<b>(Appellant)</b>	..	<b>(Respondent)</b>

**&**

**ITA No.1934/Mum/2020  
(Assessment Year :2015-16)**

The J.R.D Tata Trust 2 <sup>nd</sup> Floor, Bombay House, 24, Homi Mody Street Mumbai – 400 001	Vs.	Commissioner of Income Tax (Exemptions) Room No.617, 6 <sup>th</sup> Floor Piramal Chambers, Lal Baug Parel, Mumbai-400012
<b>PAN/GIR No. AAATT0165F</b>		
<b>(Appellant)</b>	..	<b>(Respondent)</b>

Assessee by	Shri Madhur Agrawal
Revenue by	Shri Bharat Andhle
<b>Date of Hearing</b>	<b>16/02/2021</b>
<b>Date of Pronouncement</b>	<b>08/03/2021</b>

### **आदेश / ORDER**

#### **PER M. BALAGANESH (A.M):**

These appeals in ITA No.1932/Mum/2020, 1933/Mum/2020 & 1934/Mum/2020 for A.Y.2015-16 preferred by the order against the revision order of the Id. Commissioner of Income Tax (Exemptions), Mumbai u/s.263 of the Act dated 28/09/2020 for the A.Y.2015-16.

2. The assessee has filed the following grounds of appeal in ITA No.1932/Mum/2020.

*“1) The order passed by the learned Commissioner of Income Tax (Exemptions) [‘CIT(E)’] u/s 263 of the Income Tax Act, 1961 (‘Act’) setting aside the order of the AO is void and bad ab initio, as the order of learned Assessing Officer (‘AO’) is neither erroneous nor prejudicial to the interest of revenue.*

*2) The CIT(E) grossly erred in setting aside the assessment made by the AO u/s. 143(3) of the Act and directing a de novo assessment, by holding that the assessment order passed by the AO was without carrying necessary verification/enquiry even when adequate verification/enquiry was undertaken by the AO.*

3) *The learned CIT grossly erred in holding the assessment order to be erroneous even when the AO conducted necessary verification/ enquiry in the course of assessment regarding 13(l)(c), 13(l)(d), 13(2)(h) of the Act and on the issue of control over affairs of Tata Sons Limited and passed the order considering the details furnished by the Appellant*

4) *The CIT(E) erred in holding that the AO has failed to check whether various provisions u/s 13 of the Act are attracted in the case of the Appellant which has led to the Appellant to avail claim of exemption u/s 11 of the Act even when the AO has made due verification and exemption u/s 11 of the Act is rightly claimed by the Appellant.*

5) *Each ground is independent and without prejudice to the other.*

*The Appellant craves leave to add, alter, amend or withdrawal or any of the Grounds of Appeal herein and to submit such statements documents and papers as may be considered necessary either at or before the appeal hearing.”*

3. We have heard rival submissions and perused the materials available on record. Both the parties fairly agreed that the very same issues were considered by this Tribunal in all these three appeals for A.Y.2014-15 in the context of revision proceedings u/s.263 of the Act, wherein this Tribunal had quashed entire revision proceedings u/s.263 of the Act. We find that the decision rendered by this Tribunal for A.Y.2014-15 are as under:-

- a) Sir Ratan Tata Trust – ITA No.3757/Mum/2019 dated 28/12/2020
- b) Sir Dorabji Tata Trust – ITA No.3909/Mum/2019 dated 28/12/2020  
to be read with corrigendum dated 30/12/2020
- c) The JRD Tata Trust – ITA No.3738/Mum/2019 dated 28/12/2020

3.1. Since the revision order u/s.263 of the Act for A.Y.2015-16 was passed on identical facts and circumstances prevailing for A.Y.2014-15 in

all the three trusts, the decision rendered by this Tribunal for A.Y.2014-15 vide its order dated 28/12/2020 for all the three appeals referred to supra shall apply *mutatis mutandis* to this assessment year also. The operative portion of the said order of the Tribunal is not reproduced herein for the sake of brevity. Accordingly, the grounds raised by the assessee are allowed.

**4. In the result, appeals of the assesseees are allowed.**

Order pronounced on 08/03/2021 by way of proper mentioning in the notice board.

**Sd/-**  
**(PAVAN KUMAR GADALE)**  
JUDICIAL MEMBER

Mumbai; Dated 08/03/2021  
KARUNA, sr.ps

**Sd/-**  
**(M.BALAGANESH)**  
ACCOUNTANT MEMBER

**Copy of the Order forwarded to :**

1. The Appellant
2. The Respondent.
3. The CIT(A), Mumbai.
4. CIT
5. DR, ITAT, Mumbai
6. Guard file.

//True Copy//

BY ORDER,

(Asstt. Registrar)  
ITAT, Mumbai