

आयकर अपीलीय अधिकरण, इंदौर न्यायपीठ, इंदौर  
**IN THE INCOME TAX APPELLATE TRIBUNAL,**  
**INDORE BENCH, INDORE**  
**HON'BLE MANISH BORAD, ACCOUNTANT MEMBER**  
**AND**  
**BEFORE HON'BLE MADHUMITA ROY, JUDICIAL**  
**MEMBER**

ITA No.955/Ind/2019  
Assessment Year 2018-19

Chhatrapati Shivaji  
Public School,  
519, Usha Nagar Exstension,  
Indore : Appellant  
PAN AACTS8651F  
V/s  
CIT (Exemption),  
Bhopal : Respondent

Revenue by	Shri S.B. Prasad, CIT
Assessee by	Shri S.S. Deshpande, CA
Date of Hearing	07.04.2021
Date of Pronouncement	13.04.2021

**ORDER**

**PER MADHUMITA ROY, J.M**

The instant appeal filed by the Assessee is directed against the order dated 27.09.2019 passed by Ld. CIT(Exemption), Bhopal whereby

and whereunder the exemption u/s 10(23C)(vi) of the Income Tax Act, 1961 as sought for by the assessee on 27.9.2018 has been rejected.

2. The assessee is an educational institution run by Shri Kshatriya Maratha Samaj Sikhshan Samiti, Indore (hereinafter called as Samiti). The name of the educational institution is Shri Chatrapati Shivaji Public School running since 1994 and is having PAN-No.AACTS8651F. The assessee Samiti formed by a Public Trust namely “Kshatriya Maratha Samaj”, is carrying out the activity of imparting education in the city of Indore. The school is run by the assessee is affiliated with MPBSE and from year 2016. The same is also affiliated with CBSE Delhi. It is regularly filing its Income Tax Return and claiming exemption u/s 10(23C)(iiiad) of the Income Tax Act, 1961 up to Assessment Year 2017-18. The school is paying nominal rent of Rs.15,000/- per month for the trust who is the owner of the school building. The school has applied for exemption u/s 10(23C)(vi) of the Act in the prescribed Form No.56D on 27.09.2018 but the same was rejected for the following infirmities found by Ld. CIT(Exemption).

(i) Form 56D is not completely filled

(ii) It has not furnished the proof of electronically filing of Form 10BB

(iii) The name of the Society in Form No.56D is not matching with society registration certificate. In Form No.56D the name is mentioned as “Shri Chatrapati Shivaji Public School” while the Samiti is registered in the name of “Shri Kshetriya Maratha Samaj Shikshan Samiti”.

Hence the appeal before us.

3. At the time of hearing of the appeal Ld. Counsel for the assessee submitted before us that there is some technical infirmities as alleged by the revenue in regard to the Column 6,7,10,11 and 12 as shown Nil. The entire details required to be submitted as per Cloumn 6,7,10,11 and 12 have duly been submitted alongwith Form No.56D filed by the assessee. In this regard he drew our attention to Page 18 & 19 of the paper book. In fact though these documents were duly submitted but inadvertently the same was not mentioned in the right hand side of Column 6,7,10,11 and 12 of the said Form 56D. He has further relied upon Page 17 being forwarding letter of the said form No.56D as submitted before Ld. CIT(Exemption), Bhopal in support of this contention. It was contended that the same was duly filed through electronic media. So far as the

third issues as pointed out by Ld. CIT(Exemption) is concerned it has been submitted by the Ld. Counsel for the assessee that the name of the society is mentioned in Form No.56D as of Chhatrapati Shivaji Public School and not the trust because of the particular reason that the return of income filed in the name of the school and not by the trust and therefore, the PAN No. of the school is relevant and not the PAN of the society seeking exemption. Ld. CIT (Exemption) has not taken into consideration this particular aspect of the matter as also contended by the Ld. Counsel appearing for the assessee and thus the order impugned is not sustainable in the eyes of law.

4. On the contrary Ld. Departmental Representative with his all fairness submitted that Ld. CIT(Exemption) may be allowed to pass an order upon making application by the assessee removing the entire discrepancies as pointed out in the order impugned.

5. We have heard respective parties. We have also perused the relevant materials available on record. It appears from the Form No.56D as annexed to Paper Book Page 18, 19 and 20 that the right hand side of the Column 6,7,10,11 and 12 is blank whereas the documents which was directed to be submitted in Column 6,7,10,11 and 12 of the said

Form No.56D have already been submitted by the assessee as it appears at page 17 of the paper book being forwarding letter of Form No.56D as submitted by the assessee before Ld. CIT(Exemption), Bhopal.

6. Page-21 of the paper book reveals that Form No.10BB for Assessment Year 2018-19 was duly filed through electronic media and successfully uploaded.

7. We have further perused the certificate of registration of the samiti namely Shri Kshatriya Maratha Samaj Sikshan Samiti as appearing at page-29 of the paper book filed before us by the assessee. On the other hand the name of Shri Kshatriya Maratha Samaj Sikshan Samiti, i.e. the trust is not reflecting in Form 56D but the school namely Chhatrapati Shivaji Public School having PAN No. AACTS8651F is appearing therein. In our considered view instead of school the samiti is required to have the PAN while seeking exemption u/s 10(23C)(vi) for the year 2017-18. In that view of the matter liberty is granted to the assessee to apply for change of name in the PAN; instead of name of the School the samiti name should be in the PAN in order to enable the assessee to pray relief of exemption u/s 10(23C)(vi) of the Act. Hence taking into consideration

the entire aspect of the matter we find it fit and proper to restore the issue to the file of Ld. CIT(Exemption), Bhopal to consider the matter afresh after filing of the relevant Form after removing the technical defects as pointed by Ld. CIT(Exemption) in the order impugned in the light of the above observation. Ld. CIT(Exemption) is further directed to pass an order upon giving a reasonable opportunity of being heard to the assessee afresh.

8. The appeal of the assessee is, thus, allowed for statistical purposes.

The order pronounced in the open Court on 13.04.2021

Sd/-

Sd/-

(MANISH BORAD)

(MADHUMITA ROY)

ACCOUNTANT MEMBER

JUDICIAL MEMBER

दिनांक /Dated : 13<sup>th</sup> April, 2021

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Copy to: The Appellant/Respondent/CIT concerned/CIT(A) concerned/ DR, ITAT, Indore/Guard file.

By Order,  
Asstt.Registrar, I.T.A.T., Indore