

**IN THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD BENCHES "B" : HYDERABAD
(THROUGH VIDEO CONFERENCE)**

**BEFORE SHRI S.S.GODARA, JUDICIAL MEMBER
AND
SHRI LAXMI PRASAD SAHU, ACCOUNTANT MEMBER**

I.T.A. No. 1720/HYD/2019

Viswa Educational Society, Kurnool [PAN: AAEAV2377G]	Vs	Commissioner of Income Tax (Exemptions), Hyderabad
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(Appellant)

(Respondent)

For Assessee : Shri T.Chaitanya Kumar for
Shri K.A.Sai Prasad, AR

For Revenue : Shri Rohit Mujumdar, DR

Date of Hearing : 15-06-2021

Date of Pronouncement : 12-07-2021

ORDER

PER S.S.GODARA, J.M. :

This assessee's appeal arises from the CIT(Exemptions)-Hyderabad's order dated 30-09-2019 passed in F.No.CIT(E)/Hyd/183(03)/12A/2018-19 in proceedings u/s. 12AA(1)(b)(ii) of the Income Tax Act, 1961 [in short, 'the Act'].

Heard both the parties. Case file perused.

2. It transpires at the outset that the CIT(Exemptions)'s order under challenge has declined the assessee's Section 12AA registration after recording its failure to explain the issue of donation(s) *inter alia* coming from M/s.Vishwam Educational Society (both have the same person Mr.Kaipa

Ashok Raj as treasurer and chairman) Rs.4,00,000/- and Rs.1,00,000/- involving Mr.T.Siva Rajesh and Mr.Madhana Gopal; respectively.

3. Learned departmental representative fails to dispute that the hon'ble apex court's recent decision in M/s.Ananda Social and Educational Trust Vs. CIT (2020) 426 ITR 340 (SC) holds that *commencement of charitable activities by the assessee concerned is nowhere a mandatory pre-condition for the purpose of granting Section 12AA registration.*

4. We thus accept assessee's instant Section 12AA registration grievance keeping in mind the fact that no other substantive reason has been quoted in the CIT(E)'s rejection order under challenge. It is made clear that the learned departmental authorities shall be at liberty to examine genuineness of all these aspects in appropriate proceedings as per law.

5. This assessee's appeal is treated as allowed in above terms.

Order pronounced in the open court on 12th July, 2021

Sd/-
(LAXMI PRASAD SAHU)
ACCOUNTANT MEMBER

Sd/-
(S.S.GODARA)
JUDICIAL MEMBER

Hyderabad,
Dated: 12-07-2021

Copy to :

*1.Viswa Educational Society, C/o. Katrapati & Associates,
1-1-298/2/B/3, 1st Floor, Ashok Nagar, Hyderabad.*

2.The CIT(Exemptions), Hyderabad.

3.The Addl.CIT(Exemptions)-Vijayawada.

4.D.R. ITAT, Hyderabad.

5.Guard File.