

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

Before Sh. Kul Bharat, Judicial Member

Dr. B. R. R. Kumar, Accountant Member

(Through Video Conferencing)

ITA No. 3690/Del/2018 : Asstt. Year : 2013-14

DCIT(E), Circle-Ghaziabad	Vs	M/s Shri Badrinath and Shri Kedarnath Temple Committee, Joshimath Near Nursing Mandir, Chamoli
(APPELLANT)		(RESPONDENT)
PAN No. AAETS8361E		

Assessee by : Sh. Rajiv Jain, CA

Revenue by : Ms. Alka Gautam, Sr. DR

Date of Hearing: 24.08.2021

Date of Pronouncement: 24.08.2021

ORDER

Per Dr. B. R. R. Kumar, Accountant Member:

The present appeal has been filed by the revenue against the order of Id. CIT(A), Haldwani dated 19.03.2018.

2. Brief facts of the case are that the Income Tax Return for assessment year 2013-14 was filed on 04.04.2014 vide e-filing acknowledgment No. 174463720040414 declaring Nil income by claiming benefits of Section 11 of the Act and registration u/s 12A of the Act. The intimation for the assessment year 2013-14 u/s 143(1), communication reference No. CPC / 1314 /A7 / 1427273840, Demand Identification No. 2014201337 069248650T, computed the income at Rs.22,74,78,460/-,

denying benefits of registration u/s 12A and consequential benefits u/s 11 resulting in demand of Rs.9,13,08,944/-.

3. Shri Badrinath and Shri Kedarnath Temple Committee (SBSKTC) was formed on 15.04.1940 under the Uttar Pradesh Shri Badrinath and Shri Kedarnath Temples Act, 1939 as a body corporate having perpetual succession and a common seal and the members of the committee are appointed by the State Government. Section 80G was introduced in the I.T. Act, 1961 by the Finance (No.2) Act, 1968 w.e.f. assessment year 1968-69 and Shri Badrinath and Shri Kedarnath Temple was notified u/s 80G(2)(b) as renown place of worship vide Notification No. S.O. 3069 dated 19.07.1969. Since, then SBSKTC is continuously registered u/s 80G and the latest renewal of registration was granted on 24.04.2009 for the period from 01.04.2009 to 25.03.2012. This was further renewed on 26.03.2012 vide C.No. 129/27/Tax Expem./Haridwar/201-12/Tech/7658.

4. It was argued that due to lapse of time, frequent changes of IT jurisdiction and consequent transfer of records, changes in management of SBSKTC, and owing to the natural disaster, the registration details was neither available with the trust nor with department. Assessment year 2013-14 being the first year of e-filing becoming mandatory, the utility for e-filing ITR required number and date of registration u/s 12A of the Act and the non-quoting of the same by the assessee led to the denial of exemption.

5. This was the first year when e-filing of ITR in form No. 7 became mandatory and previously the assessee was filing its ITR manually in form No. 7 claiming benefit of registration u/s 12A. The assessments for several previous years were completed u/s 147/143(3) of the Act. To support the arguments, the Id. AR filed assessment orders passed u/s 143(3) for the assessment years 1972-73, 2003-04, 2005-06, 2006-07, 2009-10. Further, no order of revocation of registration u/s 12A could be brought to our notice by the revenue. Hence, keeping in view the entire facts and circumstances and previous orders corroborating the grant of registration u/s 12A, we hereby decline to interfere with the order of the Id. CIT (E).

6. In the result, the appeal of the revenue is dismissed.
Order Pronounced in the Open Court on 24/08/2021.

Sd/-

(Kul Bharat)
Judicial Member

Dated: 24/08/2021

Subodh Kumar, Sr. PS

Copy forwarded to:

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

Sd/-

(Dr. B. R. R. Kumar)
Accountant Member

ASSISTANT REGISTRAR