

**IN THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD 'B' BENCH, HYDERABAD.**

**BEFORE SHRI S.S. GODARA, JUDICIAL MEMBER AND
SHRI L. P. SAHU, ACCOUNTANT MEMBER
(Through Virtual Hearing)**

ITA No.1775/Hyd/2019

M/s. CES Foundation,
Hyderabad.
PAN AABTC 8199F

.....Appellant.

Vs.

Commissioner of Income Tax
(Exemptions),
Hyderabad.

.....Respondent.

Appellant By : Shri P. Murali Mohana Rao.
Respondent By : Shri Y V S T Sai. (D.R.)

Date of Hearing : 23.08.2021.
Date of Pronouncement : 03.09.2021.

O R D E R

Per Shri S.S. Godara, J.M. :

This assessee's appeal arises from the Commissioner of Income Tax (Exemptions), Hyderabad's order dt.30.09.2019 passed in case No. F. No. CIT(E) /Hyd

/93(03) /80G /2018-19 in proceedings under Section 80G(5)(vi) of Income Tax Act, 1961 ('the Act').

Heard both the parties. Case file perused.

2. It transpires during the course of hearing that the assessee's sole substantive grievance raised in the instant appeal seeks to reverse both the lower appellate action denying its section 80G(5)(vi) registration. Learned departmental representative fails to dispute that this assessee is duly a registered trust/institution as per CIT(E)'s order dt.28.4.2017; after being set up on 27.5.2015 followed by 12AA registration application preferred on 6.10.2016. Hon'ble apex court recent decision in Lokseva Sansthan Samiti (2019) 105 taxman.com 203 (SC) holds that the impugned registration u/s. 80G(5)(vi) is a natural corollary to section 12AA relief. We therefore direct the

learned CIT(E) to grant the impugned registration to the assessee in the very same terms as per law.

3. This assessee's appeal is allowed in above terms.

Order pronounced in the open court on 3rd Sept., 2021.

Sd/-

(L.P. SAHU)

Accountant Member

Hyderabad, Dt.03.09.2021.

Sd/-

(S.S. GODARA)

Judicial Member

* Reddy gp

Copy to :

1.	M/s. CES Foundation, Plot No.42, 2 nd Floor, Sagar Society,Road No.2, Banjara Hills, Hyderabad-500 034
2.	CIT (E), Hyderabad.
3.	Addl. CIT(E), derabad.
4.	ITO (E)-2, Hyderabad.
5.	DR, ITAT, Hyderabad.
6.	Guard File.

By Order

Sr. Pvt. Secretary, ITAT, Hyderabad.