

IN THE INCOME TAX APPELLATE TRIBUNAL
Hyderabad ‘ A ‘ Bench, Hyderabad
(Through Video Conferencing)
Before Shri S.S. Godara, Judicial Member
AND
Shri Laxmi Prasad Sahu, Accountant Member

ITA No.183/Hyd/2021		
Assessment Year: 2021-22		
Thalassemia Support Foundation, H.No.82-2-608/30, Road No.10, Banjara Hills, Hyderabad, Telangana – 500034. PAN No.AACTT8743R.	Vs.	The Commissioner of Income Tax (Exemptions), Hyderabad.
(Appellant)		(Respondent)
Assessee by:		Shri K.K. Gupta
Revenue by:		Shri Ravi Kiran
Date of hearing:		21/10/2021
Date of pronouncement:		18/11/2021

ORDER

Per S. S. Godara, J.M.

This assessee’s appeal for A.Y. 2021-22 arises from the Commissioner of Income Tax (Exemptions), Hyderabad’s order dated 31.03.2021 passed in case No.CIT(EXEMPTION), HYD/2020-21/80G/10480 involving proceedings u/s. 80G(5)(vi) of the Income Tax Act, 1961 [in short, ‘the Act’].

2. Heard both the parties. Case files perused.
3. The assessee’s sole substantive grievance contested in the instant case challenges correctness of the learned CIT(Exemptions)’s order denying section 80G registration.

4. It emerges at the outset that the very authority itself has granted section 12AA registration on 31.03.2021 thereby accepting the assessee's corresponding application dt.30.08.2020. The learned CIT(Exemptions) has made it clear that the assessee's objects fall in "Medical relief and Relief of the poor" u/s 2(15) of the Act. The question as to whether the assessee is held to be entitled for the impugned registration is no more res integra in light of hon'ble apex court's decision in CIT Vs. Lok Sewa Sansthan Samithi Sonebhadra (2019) 105 taxmann.com 203 (SC) holding the same as mere consequential to section 12AA relief in nature in assessee's favour. We therefore reject the Revenue's arguments supporting the learned CIT(Exemptions)'s order under challenge denying section 80G registration herein. The assessee's sole substantive grievance to this effect succeeds therefore.

5. No other ground has been pressed before us.

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

Order pronounced in the Open Court on 18th November, 2021.

Sd/- (LAXMI PRASAD SAHU) ACCOUNTANT MEMBER	Sd/- (S.S. GODARA) JUDICIAL MEMBER
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Hyderabad, dated 18th November, 2021.

TYNN / sps

Copy to:

S.No	Addresses
1	Thalassemia Support Foundation, H.No.82-2-608/30, Road No.10, Banjara Hills, Hyderabad, Telangana – 500034.
2	The CIT(Exemptions), Hyderabad
3	The Addl.CIT(Exemptions), Hyderabad
4	DR, ITAT Hyderabad Benches
5	Guard File.

By Order