

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

**BEFORE SHRI A.MOHAN ALANKAMONY, ACCOUNTANT MEMBER
AND
SHRI S.S.GODARA, JUDICIAL MEMBER**

ITA No.	A.Y.	Appellant	Respondent
255/Hyd/21	2012-13	M/s.Tarakarama Educational Society, Hyderabad [PAN: AAAAT6566H]	ACIT, Central Circle-2(4), Hyderabad
256/Hyd/21	2013-14		
257/Hyd/21	2014-15		
258/Hyd/21	2015-16		
259/Hyd/21	2016-17		
260/Hyd/21	2017-18		
261/Hyd/21	2018-19	M/s.Aurora Educational Society, Hyderabad [PAN: AAATA8751C]	ACIT, Central Circle-2(4), Hyderabad
262/Hyd/21	2012-13		
263/Hyd/21	2013-14		
264/Hyd/21	2014-15		
265/Hyd/21	2015-16		
266/Hyd/21	2016-17		
267/Hyd/21	2017-18	M/s.Church Educational Society, Hyderabad [PAN: AAALC0017F]	ACIT, Central Circle-2(4), Hyderabad
268/Hyd/21	2018-19		
269/Hyd/21	2012-13		
270/Hyd/21	2013-14		
271/Hyd/21	2014-15		
272/Hyd/21	2015-16		
273/Hyd/21	2016-17		
274/Hyd/21	2017-18		
275/Hyd/21	2018-19		

For Assessee : Shri P.Murali Mohana Rao, AR

For Revenue : Shri Rajendra Kumar, CIT-DR

Date of Hearing : 05-01-2022

Date of Pronouncement : 10-01-2022

ORDER

PER BENCH :

The instant batch of twenty one appeals pertains to three assessees i.e. M/s.Tarakarama Educational Society,

M/s.Aurora Educational Society and M/s.Church Educational Society. The relevant details thereof read as under:

S. No.	Name of the assessee & AY.	ITA No.	Order appealed against	Proceedings u/s.
1	M/s.Tarakarama Educational Society AYs.2012-13 to 2018-19	255/H/2021 to 261/H/2021	CIT(A)-12, Hyderabad, dt.28-04-2021, passed in case Nos.10366, 10375, 10389, 10396, 10407, 10418 & 10429/2019-20,	u/s.143(3) r.w.s.153A
2	M/s.Aurora Educational Society AYs.2012-13 to 2018-19	262/H/2021 to 268/H/2021	CIT(A)-12, Hyderabad, dt.28-04-2021 passed in case Nos.10369, 10373, 10394, 10405 10406, 10426 & 10430/2019-20,	u/s.143(3) r.w.s.153A
3	M/s.Church Educational Society AYs.2012-13 to 2018-19	269/H/2021 to 275/H/2021	CIT(A)-12, Hyderabad, dt.28-04-2021 passed in case Nos.10365, 10374, 10391, 10398, 10409, 10417 & 10432/2019-20	u/s.143(3) r.w.s.153A

Heard all the assessees through Shri P.Murali Mohana Rao, AR and Shri Rajendra Kumar, CIT-DR; respectively.

2. We note at the outset that all these assessees are aggrieved against the CIT(A)'s respective lower appellate orders (passed *ex-parte*) affirming the Assessing Officers' action upholding legality of Section 153A assessments as well as various disallowances/additions thereby denying Section 11 exemption to them in the respective assessment years.

3. It emerges during the course of hearing that we need not delve much deeper on the relevant factual matrix in all these cases. Suffice to say, the Assessing Officer(s) had framed all the impugned assessments u/s.143(3) r.w.s.153A of the Act declining Section 11 exemption as well as taking note of the PCIT, Central's identical orders dt.26-12-2019 withdrawing Section 10(23)(vi) approvals. It is evident from the assessee's pleadings that this tribunal's common order dt.20-04-2021 in all these taxpayers' cases has restored the said approvals as well.

4. Learned authorised representative vehemently contended in this factual backdrop that once the assessee's Section 10(23)(c)(vi) approvals stand restored and they also continue to enjoy Section 12AA registration, the natural corollary is that the assessing authority; or for that, the CIT(A) could not have disallowed the entire expenditure or add the entire receipts as income; as the case may be, in all cases.

5. We find that the very issue(s) had arisen in assessee's connected trust's cases M/s.Karshak Vidya Parishad, involving ITA Nos.276/Hyd/2021 to 282/Hyd/2021, decided on 23-11-2021 wherein the co-ordinate bench had restored the matters back to the Assessing Officer for his afresh adjudication in light of revival of Section 10(23)(c)(vi) approvals restored under the above stated common order. We thus adopt judicial consistency and restore all these substantive grounds back to the Assessing Officer for his contiguous examination as per law. It is further made clear that these assessee's shall be very

much at liberty to raise all factual and legal pleas before the Assessing Officer including that of the consequential benefits flowing from Section 12AA registration as well as 10(23)(c)(vi) restoration; as the case may be.

6. These assessee's twenty one appeals are treated as allowed for statistical purposes in above terms. A copy of this common order be placed in the respective case files.

Order pronounced in the open court on 10th January, 2022

Sd/-
(A. MOHAN ALANKAMONY)
ACCOUNTANT MEMBER

Hyderabad,
Dated: 10-01-2022

TNMM

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

Copy to :

1.M/s.Tarakarama Educational Society, C/o. P.Murali & Co., Chartered Accountants, 6-3-655/2/3, 1st Floor, Somajiguda, Hyderabad.

2.M/s.Aurora Educational Society, C/o. P.Murali & Co., Chartered Accountants, 6-3-655/2/3, 1st Floor, Somajiguda, Hyderabad.

3.M/s.Church Educational Society, C/o. P.Murali & Co., Chartered Accountants, 6-3-655/2/3, 1st Floor, Somajiguda, Hyderabad.

4.The Asst.Commissioner of Income Tax, Central Circle-2(4), Hyderabad.

5.CIT(Appeals)-12, Hyderabad.

6.Pr.CIT-Central, Hyderabad.

7.D.R. ITAT, Hyderabad.

8.Guard File.