

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

**BEFORE SH. N. K. BILLAIYA, ACCOUNTANT MEMBER
AND
MS. ASTHA CHANDRA, JUDICIAL MEMBER**

ITA No.186/Del/2017

Assessment Year:

Sh. Shivnath Sanskrit Mahavidhyalaya, 62, Pritam Road, Dalanwala, Dehradun PAN No.AAKAAS7327K	Vs	CIT (Exemptions) 5th Floor, South Block, T.C. / 46V, UPSIDC Ltd., Vibhuti Khand, Gomti Nagar, Lucknow
(APPELLANT)		(RESPONDENT)

Appellant by	None
Respondent by	Sh. Umesh Takyar, Sr. DR

Date of hearing:	30/03/2022
Date of Pronouncement:	30/03/2022

ORDER

PER N. K. BILLAIYA, AM:

This appeal by the assessee is preferred against the order of the CIT (Exemptions), Lucknow dated 18.11.20216 framed u/s. 80G (5) (vi) of the Act.

2. The substantive grievance of the assessee read as under :-

1. For that the learned CIT (Exemptions) failed to appreciate the fact that the Income of the appellant Society is exempt under clause (iiiab) of section 10(23C), since it exists solely for education and not for the purpose of profit and is substantially financed by the Government as per rule 2BBB of the Income Tax Rules 1962. No notification by any authority is required to be issued for claiming exemption under the said clause of section 10(23C) and the exemption is available on the fulfilment of criteria specified therein. Since the appellant satisfies the criteria of section 10(23C)(iiiab), and also fulfils all the other conditions of clauses (i) to (v) of section 80G(5); it is entitled to registration u/s 80G(5)(vi).
2. For that the learned CIT (Exemptions) summarily rejected the application of the appellant without appreciating that the appellant fulfils all the requirements of section 80G (5) (i) to (v) read with rule 11AA of the Income Tax Rule 1962.
3. None appeared on behalf of the assessee inspite of notice we decided to proceed exparte. The DR was heard at length.
4. We have carefully perused the order of the CIT(Exemptions) qua this substantive grounds mentioned elsewhere.
5. We are of the considered view that the claim of the assessee that it is substantially financed by the Government cannot be brushed aside lightly. In the interest of justice we restore this appeal to the files of the CIT(Exemptions). The assessee is directed to file necessary documents / details to substantiate its claim that it is substantially financed by the Government. The CIT(Exemptions) is directed to decide the application afresh after affording a reasonable and sufficient opportunity of being heard to the assessee.

6. In the result, the appeal filed by the assessee is allowed for statistical purpose.

7. The order is pronounced in the open court on 30.03.2022 in the presence of both the representatives.

Sd/-
(ASTHA CHANDRA)
JUDICIAL MEMBER

Sd/-
(N. K. BILLAIYA)
ACCOUNTANT MEMBER

NEHA

Date:-30.03.2022

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI

Date of dictation	30.03.2022
Date on which the typed draft is placed before the dictating Member	30.03.2022
Date on which the typed draft is placed before the Other member	30.03.2022
Date on which the approved draft comes to the Sr.PS/PS	30.03.2022
Date on which the fair order is placed before the Dictating Member for Pronouncement	30.03.2022
Date on which the fair order comes back to the Sr. PS/ PS	30.03.2022
Date on which the final order is uploaded on the website of ITAT	31.03.2022
Date on which the file goes to the Bench Clerk	
Date on which file goes to the Head Clerk.	
The date on which file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	