



**IN THE INCOME TAX APPELLATE TRIBUNAL,
CUTTACK BENCH, CUTTACK**

**BEFORE S/SHRI GEORGE MATHAN, JUDICIAL MEMBER
AND ARUN KHODPIA, ACCOUNTANT MEMBER**

ITA No.44/CTK/2021

Assessment Year : 2016-17

Peoples Forum, HIG-97, Dharma Vihar, Khandagiri, Bhubaneswar.	Vs.	CIT(Exemptions), Hyderabad
PAN/GIR No.AAATP 2214 R		
(Appellant)	..	(Respondent)

Assessee by : Shri S.K.Agarwal , AR
Revenue by : Shri M.K.Gautam, CIT (DR)

Date of Hearing : 15/6/ 2022
Date of Pronouncement : 15/6/2022

ORDER

Per Bench

This is an appeal filed by the assessee against the order passed u/s.263 of the Act by the CIT(E), Hyderabad at Vizag in ITBA/COM/F/17/2020-2021/1031953118(1) for the assessment year 2016-17.

2. Shri S.K.,Agarwal, Id AR appeared on behalf of the assessee and Shri M.K.Gautam, Id CIT DR appeared on behalf of the revenue.

3. It was submitted by Id AR that the assessee is a trust. It was the submission that there was a survey in the premises of the assessee on

notice did not contain any query in regard to anonymous donations received by the assessee much less the donation. It was the submission that as the verification had not been done by the Assessing Officer, the Id CIT (E) was right in law in directing the AO to make verification of the donations, which was in the nature of anonymous donation. It was the submission that the order of the Id CIT (E) is liable to be upheld.

5. We have heard the rival submissions. We have also had the privilege of the consequential order passed u/s.143(3) r.w. s 263 read with section 144b of the Income tax Act on 30.3.2022. Surprisingly, the Id CIT (E) in his order u/s.263 of the Act had directed the AO to examine the donors and make proper enquiry and redo the assessment but the AO instead of doing the verification has practically rejected the assessee's contention and has made addition representing 30% of the donations received treating the same as anonymous donations.

6. We are not going into the merits of the consequential order passed u/s.143(3) r.w. 263 r.w.s 144B of the I.T.Act. However, a perusal of the original assessment order clearly shows that no examination of the issues has been done. This being so, the Id CIT (E) is very much in his powers to direct the AO to examine the same. No error in the order of the Id CIT (E) has been pointed out by the Id AR of the assessee. This being so, the order of Id CIT(E) passed u/s.263 stands upheld.