

IN THE INCOME TAX APPELLATE TRIBUNAL 'A' BENCH, PUNE

SHRI S.S. GODARA, JM AND DR. DIPAK P. RIPOTE, AM

ITA No. 473 and 474/PUN/2020

A.Y. 2015-16 and 2016-17

Credai Pune Metro
T1 23 3rd floor, Nucleus Towers
Church Road, Camp,
PUNE – 411 001
PAN; AAATP6190 J

Appellant

Vs.

The T.R.O (Exemptions) Pune

Respondent

ITA No. 654 and 655/PUN/2020

A.Y. 2015-16 and 2016-17

The I.T.O (Exemption) Ward 2, Pune

Appellant

Vs.

Credai Pune Metro
T1 23 3rd floor, Nucleus Towers
Church Road, Camp,
PUNE – 411 001
PAN; AAATP6190 J

Respondent

Assessee by : Shri Suhas P. Bora
Department by : Shri S.P. Walimbe

Date of Hearing : 28-06-2022
Date of Pronouncement : 30-06-2022

ORDER

PER S.S. GODARA, JM :

These assessee's and the Revenue 's two cross appeals each i.e. ITA No. 473 and 654/PUN/2010 for A.Y 2015-16 and ITA No. 474 and 655/PUN/2020 for A.Y. 2016-17, arise from the separate orders of the CIT(A)-10, Pune's order dated 24-01-2020 passed in case No. PN/CIT(A)-10/TRO (Exemptions)1518/2018-19/1049 and No. PN/CIT(A)-10/ACIT Exemptions Cir./586/2018-19; respectively involving proceedings u/s 143(3) of the Income-tax Act, 1961, in short "the Act".

Heard both the parties. Case files perused.

2. It emerges at the outset that the Assessee's and Revenue's cross appeals suffer from delay of 118 and 261 days; respectively. Both these parties have instituted their respective cases on 27-7-2020 and 28-12-2020 i.e. during the outbreak of Covid 19 pandemic. That being the case, we condone the impugned delay for this precise reason alone.

3. Coming to merits, we find that assessee's identical grievance in both these appeals is that it is entitled for section 11 exemption in entirety which has been disallowed in the corresponding assessments but accepted in part to the extent of "mutuality" benefit only in the CIT(A)'s order. The Revenue's endeavour in both of its cross appeals is that the assessee nowhere fulfil the three monetary conditions of being a "mutual" organization in light of Bangalore Club Vs. CIT (2013) 350 ITR 209 (SC).

4. We have given our thoughtful consideration to the foregoing rival contentions. We note during the course of hearing the issue of assessee's entitlement for section 11 exemption under the provisions of the Act is indeed a recurring one all along, This tribunal's co-ordinate bench order dated 03-09-2020 in ITA No. 2338 and 2339/PUN/2016 for A.Y. 2011-12 and 2012-13 has decided the same against the department as under:

"4. There are two basic questions to be adjudicated in both these appeals (i) whether the assessee trust is entitled to get benefit of exemption u/s.11 or 12 of the Income Tax Act, 1961 (hereinafter referred to as „the Act) in terms with Section 2(15) of the Act; (ii) Whether the assessee is charitable trust.

After recording the submissions of the parties herein, we take up ITA No.2338/PUN/2016 for the assessment year 2011-12 as lead case for adjudication.

ITA No.2338/PUN/2016 A.Y.2011-12

5. The brief facts in this case are that the assessee is a registered trust engaged in the activity of promoting and fostering feelings of unity and cooperation and mutual help and to eliminate unhealthy competition and unfair trade practices among the Promoters and Builders Association of Pune and such other objects as spelt out in Clause-3 of the Memorandum of Association. During the year under consideration the trust has total gross receipts of Rs.1,24,63,562/- which includes surplus from exhibition activity of Rs.11,18,546/-. The remaining receipts are in the form of subscription from members, interest from the bank and sale of membership form etc.

5.1 The assessee is a public trust registered under the Bombay Public Trust Act, 1950 and also registered u/s.12A of the Act. Regarding the addition on account of business income as held by the Assessing Officer in his order, he analyzed the provision of section 2(15) of the Act as amended w.e.f. 01.04.2009 and the same is reproduced in his order. Thereafter, the Assessing Officer states that the amendment to section 2(15) by the Finance Act, 2008 and Finance Act, 2010 and insertion of two proviso, with retrospective effect from 01.04.2009, certain restrictions are placed on an object for advancement of general public utility. Under the first proviso, advancement of object of general public utility shall not be a charitable purpose, if it involves activity of trade, commerce or business or any service rendered in relation to any trade, commerce or business for a consideration, irrespective of nature of use or application or retention of the income from such activity. However, under second proviso, the constraints placed under the first proviso on an object of general public utility, will come into play only if the aggregate value of the receipts of the nature mentioned therein exceeded Rs.10 lakhs (since revised to Rs.25 lakhs.).

5.2 In the case of the assessee, the aggregate value of the receipts during the year exceed Rs.10 Lakhs and therefore, the constraints or restrictions placed under the first proviso i.e. advancement of object of general public utility shall not be a charitable purpose, if it involves activity of trade, commerce or business etc. and these are being examined with reference to the nature of activities of the assessee, receipts and the statements of accounts of the trust to find out whether the receipts of the assessee are in the nature mentioned in the first proviso to section 2(15) or not. On such examination, it is found that the trust had shown income of Rs.11,18,546/- from exhibition activity. The examination of the statements of account and other information prima facie indicated that most of the receipts of the assessee are in the nature mentioned in the first proviso to section 2(15) of the Act.

5.3 Before the Assessing Officer, the assessee has contended that they are engaged in the activity in the nature of object of general public utility and it is non-profit making organization and its objects as mentioned in the constitution are purely of charitable in nature and none of the activities carried on by the assessee is of commercial nature. It was also submitted before the Assessing Officer that the activities of conducting exhibition are incidental to its objects and the same are not even remotely activities in the nature of trade, commerce or business. The Assessing Officer, however, held that during the year under consideration i.e. A. Y. 2011-12, there is surplus from activity of conducting exhibition i.e. Rs.11,18,546/-. The Assessing Officer also concluded that there are subscription charges from participants in the exhibition which are fixed by the assessee and therefore, it cannot be said that it is non-profit organization. The activity of the assessee in conducting exhibition was nothing but the annual feature of one of its activities for earning surplus which cannot be said to be a charitable as contemplated in section 2(15) of the Act as amended by the Finance Act, 2008 and Finance Act 2010.

5.4 The Assessing Officer at Para 5.11 of his order, therefore, held that the case of the assessee is clearly hit by the first proviso to section 2(15) of the Act inserted with effect from 01.04.2009 and the assessee is not entitled to exemption claimed u/s.11 or 12 of the act in respect of its surplus income. Once it is held that exemption u/s.11 or 12 is not available to the assessee in respect of its surplus, the assessee has to be assessed like any other tax payer or business entity. The Assessing Officer therefore, computed the income under the head "income from business or profession". Therefore, the Assessing Officer determined the assessee to be a business entity and not entitle to get exemption u/s.11 or 12 of the Act.

6. When the matter travelled up to the Ld. CIT(Appeals), at Para (vi) of his order, he observed that on perusal of the objects of the assessee trust at Sr. No.(xii), it is mentioned that the assessee shall create better working condition for labour class people and benefit of their families etc. but on analyzing the income expenditure account for both the assessment years i.e. 2011-12 & 2012-13, the Ld. CIT(Appeals) held not a single penny has been incurred towards the welfare of the labour class. The First Appellate Authority was of the considered opinion that the functioning of the association revolves around the mutual benefit of the

members only and no public utility whatsoever is involved. Thereafter, as per the detailed reasoning in his order, the Ld. CIT(Appeals) upheld the order of the Assessing Officer stating that though the Assessing Officer cannot cancel the registration of the assessee trust, however, he can withdraw the exemption and accordingly, the exemption u/s.11 of the Act for both the assessment years as denied by the Assessing Officer, was upheld by the Ld. CIT(Appeals).

7. At the time of hearing, the Ld. AR of the assessee vehemently argued that the assessee trust has got registration u/s.12A of the Act and the certificate is placed at Page 19 of the paper book. Thereafter, referring to the objects of the assessee trust placed at page 20 onwards of the paper book, he drew our attention to Clause (vii) therein. For ready reference, the same is extracted as under:

“(vii) To improve and elevate the technical and general knowledge of persons engaged in or about to be engaged in the building trade or any employment, in connection therewith by arranging lectures, conducting classes, exhibition, meetings, seminars etc and to award certificate or distinction and medals, trophies and prizes and also institute and establish or to held in establishing funds for scholarships, grants, rewards and other beneficitions.”

7.1 The Ld. AR also submitted that the assessee trust by holding exhibition provides guest lectures on various topics such as plantation, city development, pollution control, vastushastra, investment proposition, legal help to the prospective buyers etc. and these are organized for the public at large “without any subscription”. The Ld. AR, thereafter, vehemently opposed the observation of the Assessing Officer at Para 5.6 of his order wherein, the Assessing Officer held that the subscription for participating in exhibition are fixed by the assessee at much above cost price and it cannot be said to be on the basis of no profit or loss and the only motive behind such activity is to maximize the profits. This observation also being upheld by the Ld. CIT(Appeal) is factually incorrect since the Revenue has not brought on record any evidence through enquiry or verification that the assessee used to actually charge any subscription for participating in such exhibition. On the contrary, no such subscriptions were charged by the assessee and the entire exhibition was organized for the public at large. At Page 34 and 35 of the written submissions, the assessee has vehemently argued that the exhibition are only for the furtherance of the objects of the trust specifically as mentioned in Clause (vii) (extracted in the preceding paragraph) of the objects of the assessee trust.

7.2 The Ld. AR of the assessee further submitted that surplus from exhibition was only for assessment year 2011-12 as annexed at Page 12 of the paper book in the income expenditure account and the same was reproduced in the order of the Assessing Officer. However, for assessment year 2012-13, as per income expenditure account placed at Page 7 of the paper book, there is deficit from exhibition activities. Therefore, the Ld. AR submitted that the assessee trust being charitable trust is not charging any subscription fees for participating in the exhibition and it is purely benefit for public at large as evident from income expenditure account for assessment years 2011-12 & 2012-13. It is only for one year, there is surplus.

7.3 The Ld. AR of the assessee further submitted that as per department’s Circular dated 27th March, 2009, it is clear that the amendment of section 2(15) of the Act has been brought to bring in the tax net the entities operating on commercial lines and are claiming exemption on their income u/s.11 of the Act. Thus, the amendment is not applicable to the institutions like assessee which are charitable institutions right from its inception. The Ld. AR of the assessee also drew our attention to Circular No.11 of 2008 dated 19th December, 2008 and in Para 3 of this circular, it is clearly mentioned that such entities will not be eligible for exemption u/s.11 or section 10(23C) of the Act if they are carrying on commercial activities. Thus, the exemption is to be denied only to the entities which are carrying on commercial activities and the circular is also not applicable to the case of the assessee. That further for any charitable trust, it is not practicable to incur expenses on all the objects of the trust in every year. Merely because, in this year, there were no expenses for weaker section of the society

i.e. labour class and their family, it does not prove that the assessee trust is profit making organization. On the contrary, the assessee is working for the business community of Pune which is also within the objects of the assessee trust and a target group so that there is no unfair trade practice and monopoly and fair market environment is provided to all the businessmen and the customers which is also benefiting the public at large.

7.4 The Ld. AR of the assessee has placed reliance on the following decisions:

(i) *Society of Indian Automobile Manufacturers Vs. Income Tax Officer, reported at (2016) 71 taxmann.com 138 (Delhi-Trib.)*

(ii) *Assistant Commissioner of Income Tax Vs. Mahratta Chamber of Commerce Industries and Agriculture in ITA No.939 & 940/PUN/2013, order dated 08.09.2017.*

8. *Per contra, the Ld. DR has strongly supported the orders of the subordinate Authorities and referring to Para 6 onwards of the Ld. CIT(Appeals)"s order, placed strong reliance therein.*

9. *We have heard the rival contentions and perused the documents on record and analyzed the facts and circumstances in this case. We have also given considerable thought to the judicial pronouncements placed before us. The facts demonstrate that the assessee trust for both the assessment years under consideration i.e. A.Ys. 2011-12 & 2012-13, exemptions u/s.11 and 12 of the Act have been denied by Assessing Officer being hit by the first proviso to section 2(15) of the Act as amended by the Finance Act, 2008 and Finance Act, 2010.*

9.1 *It is the contention of the Department that the assessee trust has earned surplus income by holding exhibition which are not benefitting the public at large rather it is for the benefit of only few people of the group and such activities are not charitable activities from which the society at large is benefited. The Assessing Officer also held that the assessee used to charge subscriptions for attendance in these exhibitions and earned money. That on detailed analysis, it was held by the Assessing Officer that the assessee trust is hit by the first proviso to section 2(15) of the Act wherein the activity of the assessee trust in advancement of any other object of general public utility involves activity of trade, commerce or business and therefore, such activities cannot be defined to be of charitable purposes. This was upheld by the Ld. CIT(Appeals) upholding the decision of the Assessing Officer withdrawing the exemption u/s.11 and 12 of the Act for the assessee trust and determining the income as "income from business or profession."*

9.2 *The Ld. AR vehemently submitted that the assessee trust is not charging any subscription from people attending the exhibitions and conducting exhibition activities is only for furtherance of the object of the trust specifically mentioned in Clause (vii) as per Memorandum of Objects. We have considered the entire submissions of the Ld. AR as placed on record.*

9.3 *That before us, the Ld. DR could not place on record any evidence that the assessee trust was collecting subscriptions nor could point out from the order of the Assessing Officer or Ld. CIT(Appeals) that they have conducted any examination or verification of facts to come to conclusion that the assessee trust was charging subscriptions or that it was working for profit. It is therefore, the case of allegation without any evidence and proof. The Ld. DR also could not place on record any evidence or case laws wherein at a given particular year, for all objects of the charitable trust, expenses have to be incurred. Therefore, in this case, during the year under consideration, if no expenditure has been incurred for the upliftment of labour classes which is one of the object of the assessee trust, it does not mean that the trust is non-charitable in nature. On the other hand, the trust is actively endeavouring to keep the balance between the businessmen and customers of the society by providing healthy trade environment and to prevent ill practice of business like extreme competition and monopoly etc. which is one of the crucial and pertinent object of the assessee trust. In the exhibition conducted by the assessee trust, apart from business topics, various awareness, lectures are given to the people attending this exhibition like city development, pollution*

control, investment proposition and legal assistance to prospective buyers etc. These facts were not refuted by the Department.

10. *Further, on identical facts, in the decision of the Delhi Bench of the Tribunal in the case of Society of Indian Automobile Manufacturers Vs. Income Tax Officer (supra.), the facts were that the assessee society was set up with object of promoting growth of automobile industry in India and also to improve and protect environment and was registered u/s.12A of the Act. During the relevant assessment year there was income from seminars and conferences, providing statistical information and Auto Expo. The Assessing Officer denied benefit of section 11/12 to assessee on ground that in view of amended provisions of section 2(15) receipts from seminars, statistical information and auto Expo 2008 were not charitable activities. Activities of the assessee in organizing seminars, conferences and Auto Expo and publications in relation to automobile industry were performed with prior object of promotion of growth of automobile industry in India which is an object of general public utility and therefore, proviso to section 2(15) would not apply. The relevant portion of the decision is extracted as under:*

“11. Coming back to the factual matrix of the case, we find that the assessee society was set up with the object of promoting the growth of automobile industry in India and also to improve and protect the environment which is nothing, but, an object of general public utility which is otherwise charitable within the main provision of section 2(15). The Revenue has also accepted such objects as charitable in nature and granted registration in the year 1998. However, it needs to be examined as to whether or not the activities undertaken by the assessee during the year amount to carrying on any activity in the nature of business, trade or commerce or rendering of services in business, trade or commerce so as to attract the proviso to section 2(15). For that we will venture to examine the actual activities carried out by the assessee during the year, which can be traced from the income side of the assessee's Income and expenditure account, a copy of which is available on page 59 of the paper book. First item is Annual membership subscription amounting to Rs.1.81 crore. This comprises of annual membership subscription and admission fees. The Id. AR submitted that the assessee has 46 regular members who pay annual fees of Rs.7.50 lac and there are roughly 350 temporary members who pay @ Rs.50,000/- per annum. No carrying on of any business can be inferred from receipt of annual membership subscription by the assessee, which is a regular feature ab initio. Next item is Technical literature publications receipt amounting to Rs.1.93 lac. This was stated to be receipt of some amount for bringing out publications in relation to the automobile industry etc. This amount received for publication of some technical literature concerning the automobile industry cannot be considered as carrying on of any trade, business or commerce. The next item is interest received amounting to Rs.1.60 lac, which has been earned from banks, bonds, etc. This receipt also cannot be considered as arising from carrying on of any trade, commerce or business. The next important receipt is Rs.1 crore from Auto Expo 2008. The AO has also accentuated on this amount to hold that the assessee was carrying out business. The assessee is annually organizing Auto Expo, which is a trade fair confined to automobile industry. The automobile manufacturers give advertisements of their products which is the major source of receipts from Auto Expo apart from sale of tickets. Since all the manufacturers of automobiles are the members of the assessee society and the Auto Fair is organized displaying various products of automobiles, being the object for which the assessee was set up, it cannot be described as carrying on business, trade or commerce. The next major item is Seminars and conferences against which receipt of Rs.1.85 crore has been shown. The assessee held four seminars/conferences, namely, SIAM Annual Session, Technical seminar, AOTS - Kaizen/MTP Programme and WHTC- August, 2009. Total receipts from these four conferences/seminars has totaled to Rs.1.85 crore. The major item of receipt is Rs.1.59 crore from 'SIAM Annual Session', the details of which are available on page 89 of the paper book. When we peruse these receipts, it emerges that these are largely sponsorship amounts received from automobile companies. Details of

expenses incurred on seminars and conferences have been set out on page 106 of the paper book. These details reveal that for some conferences, income is higher than the expenses, while for others, it is vice versa. Above narration of the activities actually undertaken by the assessee transpires that these are aimed at the overall promotion of the automobile sector. Even if there has resulted some surplus in organizing these conferences and seminars etc., it cannot be said that the assessee carried out any trade, commerce or business or rendering any service in relation to any trade, commerce or business. It is manifest that none of the activities undertaken by the assessee was pursued with the prior object of earning income. Au contraire, all such activities were performed with the prior object of promotion of growth of the automobile industry in India which is an object of general public utility. The activities of the assessee in organizing seminars and conferences, etc. can be seen de hors its main object of general public utility so as to bring the case within the ambit of first proviso to section 2(15). Even if there has generated some excess of receipts over expenses in doing these activities, the same is a normal incidence of the activity of promotion of automobile industries and cannot be characterized as doing any business etc. or rendering of any services in connection with business etc. Since the AO has denied the benefit of sections 11 and 12 on the ground that the assessee did not fall within the scope of charitable purpose defined in section 2(15) of the Act because of carrying on or rendering of any services in business, trade and commerce, which in our considered opinion is not a correct interpretation of the provision, we direct to grant such benefit to the assessee. The impugned order is overturned pro tanto."

11. Similarly, in the case of Assistant Commissioner of Income Tax Vs. *Mahratta Chamber of Commerce Industries and Agriculture (supra.)*, the Pune Bench of the Tribunal has held as follows:

"7. We have heard the rival submissions and perused the material on record. The issue in the present case is with respect to denial of claim of deduction u/s 11 of the Act. It is an undisputed fact that assessee is a company registered u/s 25 of the Companies Act, 1956 and is "not for profit" organization and it is engaged as service organization for the development and promotion of trade, commerce and agriculture. We find that as per the Memorandum of Association, the income / profit of the assessee are to be applied solely for the promotion of the objects set forth in its Memorandum and no portion of income of the property can be paid or transferred directly or indirectly by way of dividend, bonus or otherwise by way of profit to any person. Before us, no material has been placed by Revenue to demonstrate that the assessee has in any way distributed or paid bonus or dividends. Further, before us, no material has been placed on record by Revenue to show that the dominant activity of the assessee was trade, business or commerce and the driving force was to earn profit. On the issue where the assessee had earned fee or some other consideration and still the assessee was eligible for deduction u/s 11 of the Act, we find that Hon'ble Delhi High Court in the case of India Trade Promotion Organization (supra) has noted as under :

"53. From the said decision, it is apparent that merely because a fee or some other consideration is collected or received by an institution, it would not lose its character of having been established for a charitable purpose. It is also important to note that we must examine as to what is the dominant activity of the institution in question. If the dominant activity of the institution was not business, trade or commerce, then any such incidental or ancillary activity would also not fall within the categories of trade, commerce or business. It is clear from the facts of the present case that the driving force is not the desire to earn profits but, the object of promoting trade and commerce not for itself, but for the nation both within India and outside India. Clearly, this is a charitable purpose, which has as its motive the advancement of an object of general public utility to which the exception carved out in the first proviso to Section 2(15) of the said Act would not

apply. We say so, because, if a literal interpretation were to be given to the said proviso, then it would risk being hit by Article 14 (the equality clause enshrined in Article 14 of the Constitution). It is well-settled that the courts should always endeavour to uphold the Constitutional validity of a provision and, in doing so, the provision in question may have to be read down, as pointed out above, in Arun Kumar case (supra).

We further find that the Hon'ble Gujarat High Court in the case of Sabarmati Ashram Gaushala Trust (supra) has held as under :

"Important elements of application of proviso to Section 2(15) are that entity should be involved in carrying on activities of any trade, commerce or business or any activities of rendering service in relation to any trade, commerce or business, for a cess or fee or any other consideration. Activity of a trust would be excluded from term „charitable purpose“ if it is engaged in any activity in nature of trade, commerce or business or renders any service in relation to trade, commerce or business for a cess, fee and/or any other consideration. It is not aimed at excluding genuine charitable trusts of general public utility but is aimed at excluding activities in nature of trade, commerce or business which are marked as „charitable purpose“. If activities in nature of trade, commerce or business which are marked as „charitable purpose“. If there is any surplus generated at end of year, that by itself would not be sole consideration for judging whether any activity is trade, commerce or business, particularly if generating „surplus“s is wholly incidental to principal activities of trust; which is otherwise for general public activity, and therefore, of charitable nature."

8. We find that Ld.CIT(A) while deciding the issue has given a finding that the activities undertaken by the assessee seen with reference to the dominant activity of the Trust shows that it has been carried out for the advancement of the dominant object of the Trust and the fees generation is only incidental to the activities carried out by the assessee and are not hit at all by the proviso to Sec.2(15) of the Act. Before us, Revenue has not placed any material on record to controvert the findings of Ld.CIT(A). In view of the aforesaid facts, we find no reason to interfere with the order of Ld.CIT(A) and thus the grounds of Revenue are dismissed."

12. Reverting to the facts of the present case, holding of exhibition by the assessee trust is only furtherance of the charitable activity of the trust wherein, the healthy environment is provided for businessmen so that all the stake holders i.e. businessmen and customers are benefited and they also make aware of various activities like pollution control, city development, legal assistance etc which are in the nature of charitable activities and these certainly reached out to the greater number of people of the society. It is not disputed that clause (vii) in the Memorandum of Objects is one of the pertinent object of the assessee trust and fulfillment of such object benefited the public at large by holding the exhibition and therefore, is a part of charitable activity conducted by the assessee trust. Merely having surplus in one year does not change the character of the trust to a business or profit making entity which is otherwise a charitable trust advancing work of general public utility and certainly not hit by the first proviso to Section 2(15) of the Act. Since the Assessing Officer has denied the benefit of sections 11 and 12 which has been upheld by the Ld. CIT(Appeals) also on the ground that the assessee did not fall within the scope of charitable purposes defined in section 2(15) of the Act because of carrying on or rendering of any services in business, trade and commerce and this in our considered opinion is not a correct interpretation of the provision. We, therefore, set aside the order of the Ld. CIT(Appeal) and direct the Assessing Officer to grant benefit of exemption u/s.11 and 12 of the Act to the assessee."

5. It is therefore, clear that there is hardly any need for us to proceed any further so far as both the parties' respective substantive grounds pleaded in the instant set of two cross appeals each are concerned. We adopt judicial consistency therefor and restore the instant issue of assessee's section 11 exemption back to the Assessing Officer to be decided in light of co-ordinate foregoing detailed discussion. The CIT(A)'s identical lower appellate order(s) under challenge herein in all these four cross appeals holding the assessee as eligible/partly eligible for "mutuality" benefit (supra) are reversed once it has been held entitled for section 11 exemption benefit in principle. We order accordingly.

6. No other grounds or arguments have been raised or pressed before us.

7. To sum up, Assessee's and Revenue's twin cross appeals in ITA No. 473 and 474/PUN/2020 and ITA No. 654 and 655/PUN/2020 respectively are 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 this 30th day of June 2022.

Sd/-
(DR. DIPAK P. RIPOTE)
ACCOUNTANT MEMBER

sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Pune; Dated, this 30th day of June 2022
Ankam

Copy of the Order forwarded to :

1. The Appellant.
2. The Respondent.
3. The CIT (A)-10, Pune.
4. The CIT (Exemptions), Pune
5. The D.R. ITAT A' Bench, Pune.
5. Guard File

BY ORDER,

Sr. Private Secretary
ITAT, Pune.

		Date	
1	Draft dictated on	28-06-2022	Sr.PS
2	Draft placed before author	29-06-2022	Sr.PS
3	Draft proposed and placed before the second Member		JM/AM
4	Draft discussed/approved by second Member		AM/JM
5	Approved draft comes to the Sr. PS		Sr.PS
6	Kept for pronouncement on		Sr.PS
7	Date of uploading of order		Sr.PS
8	File sent to Bench Clerk		Sr.PS
9	Date on which the file goes to the Head Clerk		
10	Date on which file goes to the A.R		
11	Date of dispatch of order		