

IN THE INCOME TAX APPELLATE TRIBUNAL
"B/SMC" BENCH, CHENNAI

माननीय श्री मनोज कुमार अग्रवाल ,लेखा सदस्य के समक्ष।
HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM

आयकर अपील सं./ **ITA Nos. 644 & 645/Chny/2022**

(निर्धारण वर्ष / **Assessment Years: 2015-16 & 2016-17**)

Reserve Bank Staff Quarters School Represented by its M.S. Kharthikeyan, Correspondent, Besant Nagar, Chennai – 600 090.	बनाम/ Vs.	ITO (Exemptions) Ward -4, Chennai.
स्थायी लेखा सं./जीआइ आर सं./ PAN/GIR No. AAAAR-8618-L		
(□ पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	Miss. Amirtha (Advocate) – Ld. AR
प्रत्यर्थी की ओरसे/ Respondent by	:	Mr. D. Hema Bhupal (JCIT) - Ld. DR

सुनवाई की तारीख/ Date of Hearing	:	13-09-2022
घोषणा की तारीख / Date of Pronouncement	:	13-09-2022

आदेश / O R D E R

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeals by assessee for Assessment Years (AYs) 2015-16 & 2016-17 arises out of separate orders passed by Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] on 08.06.2022. The Ld. AR drew attention to the order of Tribunal in ITA No.17/Chny/21 order dated 24.08.2022 wherein the matter of registration u/s 12AA has been restored back to the file of Ld. CIT (Exemptions). The Ld. AR also sought shelter of 2nd proviso to sub-section (2) of Sec.12A. The Ld. Sr. DR submitted that no deduction could

be granted in the absence of valid registration. Having heard rival submissions, my adjudication would be as under.

2. Facts in AY 2015-16 are that the assessee was assessed u/s 143(3) r.w.s. 147 on 27.12.2019 since the assessee made cash deposit of Rs.101.36 Lacs. The assessee was neither notified u/s 10(23C)(vi) nor registered u/s 12AA of the Act. Accordingly, the assessable income was determined at Rs.21.08 Lacs.

3. The Ld. CIT(A) noted that the registration application was filed by the assessee on 11.11.2019 which stood rejected on 31.08.2020. The registration was not granted to the assessee till the pendency of assessment proceedings before AO and therefore, the action of Ld. AO in assessing the income was upheld. Similar are the facts in AY 2016-17. Aggrieved, the assessee is in further appeal before us for both the years.

4. Upon perusal of para-6.2 of the cited order of Tribunal, it could be seen that the order rejecting registration u/s 12AA has been set-aside by the co-ordinate bench and directions have been given to Ld. CIT(E) to decide the application afresh. I find that the disposal of this application would have material bearing on the assessment of the assessee. The registration application has been restored back to its original position and Ld. CIT(E) has been directed to dispose-of the same after providing opportunity of hearing to the assessee. Therefore, I restore both the appeals back to the file of Ld. CIT(A) for de-novo adjudication after considering the fate of registration application as filed by the assessee before Ld. CIT(Exemptions).

5. Both the appeals stand allowed for statistical purposes.

Order pronounced on 13th September, 2022.

Sd/-
(MANOJ KUMAR AGGARWAL)
लेखा सदस्य / ACCOUNTANT MEMBER

चेन्नई / Chennai; दिनांक / Dated : 13-09-2022

JPV

आदेश की प्रतिलिपि ँ ग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी/Appellant 2. प्रत्यर्थी/Respondent 3. आयकर आयुक्त (अपील)/CIT(A)
4. आयकर आयुक्त/CIT 5. विभागीय प्रतिनिधि/DR 6. गार्ड फाईल/GF