

IN THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD BENCHES "A" BENCH: HYDERABAD

BEFORE SHRI D. MANMOHAN, VICE PRESIDENT AND
SHRI S. RIFAUR RAHMAN, ACCOUNTANT MEMBER

ITA. No.634/Hyd/2017
Assessment Year:2013-2014

Andhra Pradesh State Steel Certification Agency, Hyderabad. PAN: AAATA 4858 L (Appellant)	vs.	ACIT, Exemptions, Hyderabad. (Respondent)
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For Assessee:	Shri S. Rama Rao
For Revenue :	Shri B. Suresh Babu, DR

Date of Hearing :	04.04.2018
Date of Pronouncement :	04.04.2018

ORDER

PER D. MANMOHAN, VP.

1. The only ground urged in this appeal reads as under:-

"The Ld. CIT(A) erred in holding that the appellant is not entitled for exemption u/s 11 or u/s 10(23C) of the I.T. Act and further erred in confirming the assessment order."

2. Assessee is a Society established by the Government of Andhra Pradesh and it is also registered under the Andhra Pradesh Public Societies Registration Act. It was originally granted registration u/s 12A as well as u/s 10(23C) of the Act. However, after amendment to section 2(15) of the Act, the approval originally granted u/s 10(23C) was withdrawn and thereafter the DIT (Exemptions) withdrew the exemption earlier granted u/s 12AA of the Act. The assessee however claimed that it was entitled to claim exemption u/s 11 of the Act which was denied by the A.O. even in the earlier years, which was upheld by the ITAT



Hyderabad "A" Bench (ITA No.1505/Hyd/2013; ITA Nos. 1158/Hyd/2014 & 917/Hyd/2015), order dated 25.11.2016. For the same reasons, the A.O. as well as the Ld. CIT(A) rejected the claim of exemption u/s 11 of the Income Tax Act, 1961. Therefore, the assessee is in appeal before the Tribunal.

3. In the light of the decision of the ITAT Hyderabad "A" Bench in the assessee's own case for the earlier years, we do not find any infirmity in the order passed by the Ld. CIT(A) and therefore, the appeal filed by the assessee is dismissed. Pronounced accordingly in the open court on 04th April, 2018.

Sd/-
(S. RIFAUR RAHMAN)
ACCOUNTANT MEMBER

Sd/-
(D. MANMOHAN)
VICE PRESIDENT

Hyderabad, Dated: 04th April, 2018

OKK, Sr.PS

Copy to

1.	Andhra Pradesh State Seed Certification Agency, 5-10-193, HACA Bhavan, Opp; Public Gardens, Hyderabad – 500 001.
2.	ACIT (Exemptions), Hyderabad Circle, Aayakar Bhavan, Basheerbagh, Hyderabad-500029.
3.	CIT (A)-9, Hyderabad.
4.	Pr. CIT (Exemptions), Hyderabad.
5.	DR, ITAT, Hyderabad.
6.	Guard File



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Senior Private Secretary
Income Tax Appellate Tribunal
Hyderabad.

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13-4-18

IN THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD BENCHES "A" BENCH: HYDERABAD

BEFORE SMT. P. MADHAVI DEVI, JUDICIAL MEMBER AND
SHRI S. RIFAUR RAHMAN, ACCOUNTANT MEMBER

M.A.No. 66/Hyd/2018
(Arising out of ITA. No.634/Hyd/2017)
Assessment Year:2013-2014

Andhra Pradesh State Seed Certification Agency, Hyderabad. PAN: AAATA 4858 L (Appellant)	vs.	ACIT, Exemptions, Hyderabad. (Respondent)
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For Assessee:	Shri S. Rama Rao
For Revenue :	Smt. Alka R. Jain, DR

Date of Hearing :	27.07.2018
Date of Pronouncement :	31.07.2018

ORDER

PER Smt. P. Madhavi Devi, JM.

This is an application filed by the assessee seeking rectification of the name of the assessee in the cause title. It is stated that the name of the assessee is mentioned as "Andhra Pradesh State Steel Certification Agency" instead of the correct name of the assessee.

2. We find that the correct name of the assessee is "Andhra Pradesh State Seed Certification Agency". We accordingly amend the cause title of the order dated 04.04.2018 as "Andhra Pradesh State Seed Certification Agency". We order accordingly.

3. In the result, Miscellaneous Application is allowed.

Order pronounced in the open court on 31st July, 2018

Sd/-

Sd/-

(S. RIFAUR RAHMAN)
ACCOUNTANT MEMBER

(SMT. P. MADHAVI DEVI)
JUDICIAL MEMBER

Hyderabad,
Dated: 31st July, 2018.



OKK, Sr.PS

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1.	Andhra Pradesh State Seed Certification Agency, 5-10-193, HACA Bhavan, Opp; Public Gardens, Hyderabad – 500 001.
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Hyderabad.

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