

आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर
IN THE INCOME TAX APPELLATE TRIBUNAL, JAIPUR BENCHES, "A" JAIPUR

श्री संदीप गोसाई, न्यायिक सदस्य एवं श्री राठौड़ कमलेश जयंतभाई, लेखा सदस्य के समक्ष
BEFORE: SHRI SANDEEP GOSAIN, JM & SHRI RATHOD KAMLESH JAYANTBHAI, AM

आयकर अपील सं./ITA No. 60/JP/2023
निर्धारण वर्ष/Assessment Years : 2014-15

Rajasthan Hindi Granth Academy 01, Institutional area, Jhalana, Jaipur	बनाम Vs.	ITO (Exemption) Ward-2, Jaipur
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: AAACR 8838 E		
अपीलार्थी/ Appellant		प्रत्यर्थी/ Respondent

निर्धारिती की ओर से/ Assessee by : Sh. S. L. Gupta (CA)
राजस्व की ओर से/ Revenue by : Sh. A. S. Nehra (Addl. CIT)

सुनवाई की तारीख/ Date of Hearing : 22/03/2023
उदघोषणा की तारीख/Date of Pronouncement: 03/05/2023

आदेश / ORDER

PER: RATHOD KAMLESH JAYANTBHAI, AM

This appeal is filed by assessee and is arising out of the order of the National Faceless Appeal Centre, Delhi dated 12/12/2022 [here in after (NFAC)] for assessment year 2014-15 which in turn arise from the order dated 23.12.2016 passed under section 143(3) of the Income Tax Act, by the ITO (Exemptions), Ward-02, Jaipur.

2. In this appeal, the assessee has raised following grounds: -

“1. That based on the facts and circumstances of the case the Ld. CIT National Faceless Appeal Centre has grossly erred in law as well as fact of the case in confirming the action of the AO for not treating the institution as educational institution and denial of exemption u/s 10(23c) (iiiab) of the Income Tax Act 1961. The Id. CIT further erred in law as well as on the facts of the case rejecting alternative claim under of S. 11(2) despite the facts that the assessee is registered u/s 12A for which the assessee is entitled as per law.

2. The appellant prays your Honor’s indulgence to add, amend or alter all or any of the ground of the appeal on or before the date of hearing.”

3. Succinctly, the fact as culled out from the records is that return of income was filed on 18/11/2014 declaring nil income. The case was selected for compulsory manual scrutiny. Notice u/s 143(2) was issued on 10/09/2015 by the ITO(E), Ward-1, Jaipur which was duly served upon the assessee on 14/09/2015 through registered post. Subsequently, this case has been received on transfer to this ward to complete scrutiny assessment in compliance to order u/s 127 of the I.T. Act, passed by CIT (Exemption), Jaipur dated 01/07/2016. Notice u/s 142(1) of the Income Tax Act, was issued on 08/07/2016 along with a detailed query letter by the undersigned. In response, Shri J. M. Vyas CA & AR of the academy attended the assessment proceedings from time to time and furnished requisite submissions which are placed on record. Books of account consisting of cash book, ledger etc. were produced which were examined on test check basis. The case was discussed with Id. AR.

3.1 The assessee is registered under the Rajasthan Societies Registration Act, 1958. The assessee is also registered under section 12AA of Income-tax Act, 1961 vide order No. 1861 dated 07.11.2007. The assessee is doing work of books writing, books publication and book sale with no profit motive. The society has declared total receipts of Rs.2,01,24,884/- and application Rs.1,02,54,750/- for the year under consideration. The academy has claimed exemption u/s 10(23C)(iiiab) and 10(23C)(iv) r.w.s. 2(15) of IT Act amounting Rs.98,70,134/- and has declared taxable income of Rs. 0/-.

3.2 In the assessment proceeding, the assessing officer observed that the assessee is an independent body which publishes text books and other publications for which the academy obtains grant from State Govt. Sales proceeds are being deposited into banks and creates a revolving fund. During the year under consideration the assessee society has declared surplus of Rs.98,70.134/- and has been claimed exemption u/s 10(23C)(iiiab) and 10(23C)(iv) rws 2(15). The AR of the assessee was asked as to why exemption claimed by the academy may not be disallowed because the assessee does not fall under ambit of provisions of section 10(23C)(iiiab) and 10(23C) rws 2(15). In response, the AR has furnished a

copy of Hon'ble ITAT's order in its own case of the academy for the AY 2010-11. On perusal of said ITAT's order, it revealed that during the course of finalization of assessment proceedings u/s 143(3) of the Act for the AY 2010-11, the assessing officer has denied to give benefit of exemption u/s 10(23C)(iiiab) and 10(23C)(iv) rws 2(15) to the assessee and has been charged the surplus of the assessee for following reasons.

- (i) that it was not setup for any profit motive and it was fully funded by Govt.
- (ii) that the assessee did not fulfill the conditions required to claim of exemption as it was involved in trade, commerce or business.
- (iii) that the income of the assessee is not for educational institutional but from other activities including publication and sale of book.
- (iv) that the assessee had invested surplus in the funds for which it received interest.

3.3 In this situation, the AO held that activities of the assessee are not in the nature of charitable and therefore, it is not entitled for claiming exemption 10(23C)(iiiab) and 10(23C)(iv) rws 2(15) of the Act. Therefore surplus of the assessee declared in the books of account was added to total income of the assessee.

3.4 Being aggrieved, the assessee carried the matter before the CIT(A) Id CIT(A) had confirmed the action of the AQ by observing assessment order, applicant's written submission, AO's remand report and appellant's rejoined and held that appellant is not eligible for exemption 10(23C) (iiiab).

3.5 Then the assessee preferred appeal before the ITAT, Jaipur, Hon'ble ITAT has confirmed action of the AO and CIT(A). Hon'ble TTAT stated in its decision vide ITA No.440/JP/2014 dated 08/09/2016 in the case of the present assessee for the AY 2010-11 that appellant's claim of exemption u/s 10(23C) (iv), the said exemption is available to any fund or is institution for charitable purposes which are approved by the prescribed authority. Therefore, it can be seen that for any institution to be eligible to be exempt under this clause. Two -the institution should be established for charitable purposes and the institution should be approved by the prescribed authority, when the appellant was specifically asked whether it was approved by the prescribed authority which is a Chief Commissioner or Director General, appellant could not submit any such approval. Therefore, it is clear that appellant does not fulfill the important condition required for claim of exemption under this clause. Accordingly, appellant is not eligible for exemption under clause (iv) of section 10(23C) also. Since income of the

appellant claimed to be exempt is not find to be exempt under any cause of Section 10, Assessing Offer is Justified in not granting exemption to the appellant. Accordingly, addition made by the AO is confirmed.

3.6 However, in alternate additional ground of the assessee that lower authorities did not extend the benefit of income so assessed u/s 11(2) of the Act despite the fact that the assessee is registered is u/s 12A of the IT Act and prayed to ITAT that AO may be directed to give benefit of the income u/s 11(2) if the exemption u/s 10(23C)(iiiab) and (iv) is denied.

3.7 Hon'ble ITAT has allowed the alternate additional ground of the assessee and directed to AO to give the benefit to the assessee u/s 11(2) of the Act.

3.8 Thereafter, during the assessment proceedings, the assessee has revised its computation of total income before the undersigned dated 23/09/2016 claiming therein benefit of section 11(2) amounting to Rs 98,70,134/-.

3.9 The contention of the assessee as well as its revised computation considered carefully but not found the same as acceptable because to claim benefit of section 11(2), the assessee had to be filed form 10 i.e declaration signed by the all executive body members of society specifying the purpose and period of set apart before the AO by end of due date of return filing u/s 139 i.e 30.09 2014/ to take permission from the AO to set apart the surplus. The assessee has not filed the necessary form 10 within the stipulated due date as per rule 17 of IT Rules. Further, the assessee has not get audited its books of account in form 10B which is must to claim the benefit of section 11. Hence, considering all the facts and circumstances of the case, claim of the assessee in its revised computation for benefit of section 11(2) is hereby rejected.

3.10 Further, Hon'ble ITAT has allowed benefit of section 11(2) of the TT Act for the A.Y. 2010-11 and not for AY 2014-15. Against the order of Hon'ble ITAT for the AY 2010-11, decision of Id.CIT(Exemption) is pending whether further appeal before the Hon'ble High Court is to be preferred or otherwise? At this moment, decision of the Hon'ble ITAT is not final for the Department Hence, considering all the facts and circumstances of the case as well as above discussion, exemption claimed by the assessee u/s 10 of

the IT Act as well as claim of benefit of section 11(2) of the IT Act is hereby rejected and consequential surplus declared by the assessee itself amounting to Rs.98,70,134/- is hereby added to total income of the assessee.

4. Feeling aggrieved, the assessee carried the matter in appeal before the Id. CIT/NFAC. The appeal of the assessee was dismissed. Apropos to the issue on hand the relevant finding of the Id. CIT(A)/NFAC is reiterated here in below:

“The Hon’ble Jurisdictional ITAT has allowed the alternate additional ground of the appellant in A.Y 2010-11 and directed the Assessing Officer to give the benefit to the appellant. First of all, that direction was for A.Y 2010-11 and not for the present assessment year. Further, any benefit u/s 11(2) of the Act can only be given if necessary pre-conditions are fulfilled in time by the appellant. In the present case, as has been demonstrated by the Assessing Officer, the necessary pre-conditions of Section 11(2) of the Act has not been fulfilled by the appellant. In case exemption is given without fulfillment of pre-conditions there will be anarchy not only in tax administration but also in management of State Finances by such institutions. Mere fact that the appellant is a Government institution will not entitle it to benefits u/s 11(2). If Government institutions itself start disregarding government rules/procedures, then very bad precedent will be set up for others. The Assessing Officer has rightly denied benefit to the appellant. This ground of appeal is therefore rejected.”

5. As the assessee not satisfied with the finding of the Id. CIT(A), assessee filed the present appeal before the tribunal. Apropos to the grounds so raised by the assessee the Id. AR appearing on behalf of the

assessee has heavily placed reliance to their written submission which is extracted in below;

"The Appellant "Rajasthan Hindi Granth Academy" is an autonomous body was established constituted by the State Government for publication and production of books in hindi and other regional language for post graduate student in Universities in India as per the Education Policy Decision of the Ministry of Education & Social Welfare, Department of Education L-02, Section of Government of India. It has registered as institution under Registrar of Sansthan vide Reg no 108 in 1969-70. The said institution is also Registered u/s 12AA of the IT Act from 01.04.2007. The academy is functioning in public interest with no motive of profit under the arrangement, control and supervision of the Government of Rajasthan. The Academy is carrying on its activities under Centrally Sponsored Scheme of Production of Books at the University Level in different Languages, by the Creation of a Revolving Fund.

For the assessment year 2014-15. assessee filed its return of income declaring taxable income at NIL on 18-11-2014. Its Income/Expenditure Account showing the excess surplus of Rs. 9870134/- over expenses which has been claimed the exemption u/s 10(23C) (iiaab). In receipt, substantial amount are from Government assistance ie 9710000. The Ld AO disallowed the exemption by alleging that the activity of the trust are in the nature of trade, commerce or business and not educational. Thus the AO denies the exemption u/s 10(23C) (ab) as well as the benefit u/s 10,11 and 12 and added Rs. 9870134/- in the income of assessee. On appeal befor CIT Appeal, the Id CIT Appeal also rejected the claim of exemption u/s 10(23C)(iiiab) and also of alternative claime of exemption u/s 11 without considering facts and submission made during course of hearing hence this appeal before your honor.

OUR SUBMISSIONS:

1.Directly Covered matter:

That the similar issue has already been decided by Hon. HIGH COURT OF JUDICATURE FOR RAJASTHAN BENT AT JAIPUR, D.B, Income Tax, Appeal no 302/2016 in order dated 01-11-2017 in the case of assessee itself for the assessment year 2010-11. In the order.

The Hon High Court clearly gives its opinion that this academy is running only with a view to publish educational books and accepted that this is only for purpose of academy which is educational in naure and will entitle for the benefit u/s 10(23)(iiiab). Copy of order enclosed(PB 1-18). Further the similar issue has been decided by this Hon ITAT Jaipur Bench Appeal no ITA/25/2018 in order dated 22-05-2018 in the case of assessee itself for the assessment year 2012-13.Copy of

order enclose(PB 19-24) The facts and circumstances of the case are exactly same in this year also. The Ld CIT appeal ignore the decision of Jurisdictional Hon Rajasthan High Court and Hon ITAT Jaipur Bench. The Id CIT Appeal while giving his decision, only referred the case of Hon ITAT for year 2010-11 against which Hon Rajasthan High Court decided the issue as referred above which has not considered.

The similar issue has also decided in various other cases where similar activities has been treated educational purposes:

Hon. Delhi High Court in Indian School Certificate examination VS. DGIT (2012) 362 ITR 436

Hon. Delhi High Court- in Delhi Bureau of Text books Vs DIT(E)- ITA NO. 807/2015 dt 3-5-2017

Hon. Patna High Court-in Bihar Text Book Publication Corporation Vs CIT(2011)-241 CTR 403

Hon. Supreme Court-Assam State Text book Production and Publication Corpn. VS CIT (2009)-319 ITR 317

Hon. Rajasthan High Court - CIT VS Rajasthan State Text Book Board (2000) 13 Taxman 204

Hon. Orrisa High Court in Secondary Board of Education Vs ITO(1972) 86 ITR 408.

Hon. Madhya Pradesh High Court in CIT VS Madhya Pradesh Rajya Pathya Pustak Nigam (2009) 318 ITR 497

Hon. Karnataka High Court in DIT Vs Dhampakasha Rajakarya Prasakta B.M. Shreenivasiah Educational Trust (2015) 372 ITR 307.

2. On merit we further submit as under:

2.1 Correct facts and provision not considered: At the very outset it is submitted that the Id A.O has failed to consider the corrects facts of the case and law/provisions applicable in the present case while denying the exemption u/s 10(23C)(iiiab). As per facts, the the appellant is a educational institution existing solely for educational purposes and not for purposes of profit, and which is wholly or substantially financed by the Government hence eligible for exemption u/s 10(23C)(lab). The following are the facts required to consider in the case:

- The Appellant is an autonomous body was established / constituted by the State Government for publication and production of books in Hindi and other regional language for post graduate student in Universities in India as per the Education Policy Decision of the Ministry of Education & Social Welfare, Department of Education L-02, Section of Government of India. The Academy is registered as institution under Registrar of Sansthan vide Reg no 108 in 1969-70. For verification, copy of registration certificate and its constitution submitted (PB 25-41).

- The academy is functioning in public interest with no motive of profit under the arrangement, control and supervision of the Government of Rajasthan. The Academy is carrying on its activities under Centrally Sponsored Scheme of Production of Books at the University Level in different Languages, by the Creation of a Revolving Fund. For verification of facts, we have submitted various letter relating to scheme. (PB 43 to 46)
 - Its affairs are managed by a Director who is appointed through due process of selection by the State Govt. who is subject to superintendent, direction and control of a Governing Body consisting of Education Minister of the State of Rajasthan as Chairman, three or four Vice-Chancellors of university of the state and three or four persons possessing academic excellence in their respective field. The board is functioning under the arrangement, control and supervision of the Government of Rajasthan.
 - The carrying of the whole of the activities of the Academy is subject to superintendence, control and direction of a Governing Body constituted by the Science & Technology Commission, Ministry of Human Resources, Government of India, New Delhi as evident from the enclosed photo state copy of Minutes DT. 3-4 October, 2001 (PB 47-48)
 - Its entire land, building, office infra-structures, Furniture and fixtures have been provided by the Govt. The establishment expenses are paid to the employees out of the Grant-in-Aid provided by the State Govt
 - The Sale proceeds out of the sale of books, as per the direction of the ministry of Education, Govt. of India, New Delhi, are required to be transferred to a "Revolving Fund" out of which expenditure of the text publication of books are met. Incidentally the sale proceeds, not immediately used in meeting the expenditure in respect of next publication of books in Hindi are placed as fixed deposit in a Schedule Bank on which amount of interest is accrued and accounted for accordingly in the books of the Appellant maintained in the ordinary course of its directed activities And assessee itself not having own control.
 - The said institution is Registered u/s 12AA of the IT Act from 01.04.2007 vide certificate (PB 42) of CIT-II Jaipur. As the Appellant, Rajasthan Hindi Granth Academy, Jaipur came into existence as a policy decision of Ministry of Education, Government of India, New Delhi established for the purpose of publication of books in Hindi language for post graduate student of universities in India.
- 2.2. The Appellant, being an Educational Institute established by the Ministry of Education, Govt. of India, New Delhi is not a Institute established for the purpose and with a view to earn any kind of income/profit which is chargeable to income-tax. The Appellant has carried out its activities quite in accordance with the objectives embodied in its By-laws. Copy enclosed (PB 26-41)

2.3 The Appellant has been granted registration u/s 12AA of the Income-Tax Act, 1961 by the Hon' Commissioner of Income-Tax, Jaipur (PB 42). During the course of securing registration as such, all the necessary document, explanations, etc were submitted before him including the Copy of Income-Tax Returns and statement showing Computation of total for the period of three years. The said Hon' CIT. after examination recorded his satisfaction and granted registration which is

still in force and valid. We want to say here that the nature of activities of the appellant, nature of income and expenditure and nature of transaction in the books of accounts and claim in the IT return etc are the same in the year and there is no change as the same were from starting and at the time of granting Registration u/s 12A (Copy of IT return and audited accounts enclosed (PB 49-68)

2.4 It is not necessary that the education can only be granted in school colleges and in class rooms. The books which is used in study in school, college and other palaces is also part of education. The meaning of education should be used in deep sense not in narrow it is wide Without books no course and education can easily possible or provided. As such the activity of the assessee trust are in the nature of educational. The AO has not appreciated the nature of the activity of the assessee trust in their true perspective and sense.

2.5 The activities of the Academy cannot be construed to be one of trade, commerce or business but it would only be as educational and charitable in nature. The publication and selling the books in Hindi for graduate and post graduate of university level students are made available for the sale to the general public aiming to help the society to get better, well equipped and skill to set of student for achieving academic excellence. The AO nowhere that the assessee is selling the books on profit or on higher rate from the market. The appellant. publishing the Hindi Books and selling on no profit basis. The Hindi is the our National or mother Language and book is also very important part of the education

Thus, in view of the above submissions and direct decision of judicial in assessee's own case and others the AO may kindly be directed to allow the exemption u/s 10(23C) (illab) and addition so made may also kindly be deleted in full.

Alternatively and without prejudice to the above submission, the Id. AO is erred in law as well as on the facts of the case in not giving the benefit of the income so assessed under of S. 11 (2) despite the facts that the assessee is registered u/s 12A for which the assessee is entitled as per law(PB 42). Because the authority has or Revenue has accepted the Registration u/s 12A and the activities are in charitable in nature. Further the Honble ITAT has also accepted the benefit u/s 11 (2) to the assessee-vide order in ITA No. 440/ JP /2014 dt. 08.09.2016 for A.Y. 2010-11 on similar fact. Copy of the order is enclosed. (PB 69-77)”

6. In addition to the written submission the Id. AR of the assessee submitted that the issue is squarely covered by the decision of the Hon'ble Rajasthan High Court in the assessee's own case and the fact of the case before the Rajasthan High Court in that year and this year are almost

similar. There is no discussion of differentiating the judgment of the hon'ble high court and relying on judgement he prayed to take a consistent view of the matter as there is no change in the object. The Id. AR of the assessee relied upon the following find of the High Court.

“10. Before proceeding with the matter, it will not be out of place to mention that Rajasthan Hindi Granth Academy is established by the State Government to see that the books are available to the students of the educational institutions at the grass root level, therefore, while considering the matter, we have considered that mainly the substantive amount out of receipts of Rs. 1,81,44,567/-, Rs. 1,24,10,000/- is received by the assessee from State Government by way of subsidy. Even if, name of the Institution i.e, Rajasthan Hindi Granth Academy is considered , it is established that it is for the purpose of publication of Hindi i.e for education. In that view of the matter, in our considered opinion, in view of decisions referred by Mr Ranka, this is an educational institution activity.

In that view of the matter, we are of the opinion that this academy is running only with a view to publish educational books and we have no hesitation in accepting the submissions of Mr. Ranka that this is only for the purpose of academy which is educational in nature.

12. In that view of the matter, the assessee will be entitled for the benefit u/s 10(23)(iiiab). Even from the table, looking to the turnover, the profit is negligible, therefore, it is clear that the institution has no profit motive.

13. In view of the above, the issue is required to be answered in favour of the assessee and against the department.”

7. The Id. DR is heard who has relied on the findings of the lower authorities and differentiated the judgment of the jurisdictional high court stating that at para 10 of the order of the high court, the figure of the receipts from the state government was considered and the same was 68

% of the total receipt coming from the state government whereas in this year it is 42 % only. He has relying on the provision of section 10(23C) and the same is reiterated here in below :

- (23C) any income received by any person on behalf of—
- (i) the Prime Minister's National Relief Fund⁸⁸[or the Prime Minister's Citizen Assistance and Relief in Emergency Situations Fund (PM CARES FUND)]; or
 - (ii) the Prime Minister's Fund (Promotion of Folk Art); or
 - (iii) the Prime Minister's Aid to Students Fund; or
 - (iiia) the National Foundation for Communal Harmony; or
 - (iiiaa) the Swachh Bharat Kosh, set up by the Central Government; or
 - (iiiaaa) the Clean Ganga Fund, set up by the Central Government; or
 - (iiiaaaa) the Chief Minister's Relief Fund or the Lieutenant Governor's Relief Fund in respect of any State or Union territory as referred to in sub-clause (iiihf) of clause (a) of sub-section (2) of [section 80G](#); or
 - (iiiab) **any university or other educational institution existing solely for educational purposes and not for purposes of profit, and which is wholly or substantially financed by the Government⁸⁹; or**
 - (iiiac) any hospital or other institution for the reception and treatment of persons suffering from illness or mental defectiveness or for the reception and treatment of persons during convalescence or of persons requiring medical attention or rehabilitation, existing solely for philanthropic purposes and not for purposes of profit, and which is wholly or substantially financed by the Government⁹⁰.

Explanation.—For the purposes of sub-clauses (iiiab) and (iiiac), any university or other educational institution, hospital or other institution referred therein, shall be considered as being substantially financed by the Government for any previous year, if the Government grant to such university or other educational institution, hospital or other institution exceeds such percentage of the total receipts including any voluntary contributions, as may be prescribed⁹⁰, of such university or other educational institution, hospital or other institution, as the case may be, during the relevant previous year; or

The Id. DR from the accounts of the assessee submitted the law for the year under consideration is required to be seen based on the financial

performance of the assessee. In this year as it is evident that the assessee is not doing activity wholly and substantially for the purpose of the education activity and has earned substantial amount of the profit as it is evident from the receipt and payment account submitted by the assessee which is against the provision of the Act. The Id. DR also submitted that the assessee is not conducting any exam and merely publishing the books and that too on profit and therefore, the denial of the benefit by the lower authority is relied upon. In the earlier year the fact was different and in this year the profit is higher the benefit cannot be granted. Relying on the balance the Id. DR submitted that there is substantial amount of the money accumulated in the balance sheet and major part of the assessee trust is interest income this shows that the assessee is working for the profit motive and therefore, considering the definition given in the law the finding of the lower authority should be confirmed.

8. In the rejoinder the Id. AR of the assessee submitted that the financial analysis that the Id. DR is not coming from the order of the lower authority and therefore, the revenue cannot start putting the new facts on record. The jurisdictional High Court has already held that the activity of the assessee is already education purpose and the details that the Id. DR is arguing is

already available on record. As regards the publication of books the assessee making available the books cost recovery basis.

9. Countering the arguments of the Id. AR of the assessee Id. DR submitted that assessment order is passed before the order of the High Court and the Id. CIT(A) has not considered the judgement of the High Court. In the light of these facts the Id. DR prayed that the matter be set a side to the file of the Id. CIT(A) to decide the aspect of the order of the high court and financial aspect of the assessee in the year under consideration.

10. We have heard the rival contentions and perused the material placed on record. It is not disputed by the Id. AR of the assessee that the order of the assessment is passed before the judgement given by the Jurisdictional High Court and there is no discussion in the order of the Id. CIT(A) about the Honourable High Court judgement on merits of the case. In view of the peculiar circumstances of the case wherein there is no discussion on merits of the case viz a viz the decision of the Honourable Jurisdictional High Court in the orders of the Id. CIT(A). Even the arguments that the revenue is raising was not arising from the order of the lower authorities. Based on these aspect of the case we feel that it would be in the interest of the justice

to remand back the matter to the record of the Id. CIT(A) for deciding the appeal afresh on merits of the case after considering the judgement of the Honourable High Court in the case of the assessee for A. Y. 2010-11 after giving an opportunity of being heard to the assessee. The assessee is also directed to co-operate with the Id. CIT(A) in deciding the appeal and without sufficient reason, not to take adjournments. Before parting, we may make It clear that our decision to restore the matter back to the file of the Id. CIT(A) shall in no way be construed as having an reflection or expression on merits of the dispute, which shall be adjudicated by the learned Commissioner of Income Tax, (Appeals) independently in accordance with the law and after considering the judgement of the Honourable Rajasthan High Court.

In the result, appeal of the assessee is allowed for statistical purpose.

Order pronounced in the open court on 03/05/2023.

Sd/-

Sd/-

(संदीप गोसाई)

(Sandeep Gosain)

न्यायिक सदस्य / Judicial Member

(राठौड कमलेश जयंतभाई)

(Rathod Kamlesh Jayantbhai)

लेखा सदस्य / Accountant Member

जयपुर / Jaipur

दिनांक / Dated:- 03/05/2023

*Ganesh Kumar

आदेश की प्रतिलिपि अग्रेषित / Copy of the order forwarded to:

1. The Appellant- Rajasthan Hindi Granth Academy, Jaipur
2. प्रत्यर्थी / The Respondent- ITO (Exemption), Ward-02, Jaipur
3. आयकर आयुक्त / The Id CIT

4. आयकर आयुक्त(अपील)/The Id CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर/DR, ITAT, Jaipur
6. गार्ड फाईल/ Guard File (ITA No. 60/JP/2023)

आदेशानुसार/ By order,

सहायक पंजीकार/ Asst. Registrar