

**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**(DELHI BENCH 'C' : NEW DELHI)**  
**BEFORE SH. N.K.BILLAIYA, ACCOUNTANT MEMBER**  
**AND**  
**SH.ANUBHAV SHARMA, JUDICIAL MEMBER**  
**ITA No. 7551/Del/2017, A.Y. 2013-14**

DCIT, Central Circle Meerut	Vs.	GBS Educational Trust A-151, Defence Colony, Meerut, U.P. PAN : AAATG1049D
Appellant		Respondent

Appellant by	Sh. Rohit Agarwal, CA
Respondent by	Shri Bhopal Singh, Sr. DR

Date of hearing:	08.06.2023
Date of Pronouncement:	.06.2023

**ORDER**

**Per Anubhav Sharma, JM :**

The appeal has been preferred by the Revenue against the order dated 04.09.2017 of CIT(A)-IV, Kanpur (hereinafter referred as Ld. First Appellate Authority or in short Ld. 'FAA') in appeal no. 244/DCIT-CC/Mrt/2016-17 arising out of an appeal before it against the order dated 30.03.2016 passed u/s 143(3) of the Income Tax Act, 1961 (hereinafter referred as 'the Act') by the DCIT, Central Circle, Meerut (hereinafter referred as the Ld. AO).

2. Heard and perused the record.
3. The issue involved is that the assessee is Charitable Trust and involved in education activities and during the assessment year Ld. AO found violations of provisions of Section 13 as there were diversion of funds for the benefit of

trustee which were similar to assessment years of the assessment year 2011-12 and 2012-13. Accordingly, addition was made. Ld. CIT(A) after taking into consideration the fact that for the A.Y. 2011-12, the assessee was given relief at the stage of first appeal, the addition was deleted and Revenue is in appeal against such deletion.

4. As a matter of fact the Revenue came before Tribunal in appeal vide ITA no. 4014, 4015 & 4016/Del/2015 for A.Y. 2009-10, 2010-11 & 2012-12 respectively and same have been decided by the Co-ordinate Bench vide order dated 30.01.2018. The appeal of Revenue with regard to use of car for the purpose of school and the purpose of trust was restored to the files of assessing officer and the remaining grounds of Revenue were dismissed.

4.1 Ld. DR has not pointed out any fact making a distinction to the orders dated 30.01.2018.

5. Accordingly, **the appeal of the Revenue is allowed for statistical purpose** with direction to the Ld. AO to decide the issues afresh in the light of aforesaid order of Co-ordinate Bench.

**Order pronounced in the open court on 14<sup>th</sup> June, 2023.**

Sd/-

**(N.K.BILLAIYA)**  
**ACCOUNTANT MEMBER**

*Date:- 14.06.2023*

*\*Binita, SR.P.S\**

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

Sd/-

**(ANUBHAV SHARMA)**  
**JUDICIAL MEMBER**

ASSISTANT REGISTRAR  
ITAT, NEW DELHI