

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "B": NEW DELHI**

**BEFORE SHRI NARENDRA KUMAR BILLAIYA, ACCOUNTANT MEMBER
AND
SHRI ANUBHAV SHARMA, JUDICIAL MEMBER**

ITA No. 1348/DEL/2018

Shri Vaishya Vyyamshala Avm Gaushala , near Vaish High School, Janta Colony, Rohtak (Haryana)	<u>Vs</u>	Commissioner of Income- tax (Exemptions), Chandigarh.
PAN-AAATV4852D		
APPELLANT		RESPONDENT
Assessee represented by		Ms. Monika Aggarwal, Adv.
Department represented by		Shri T James Singson, CIT(DR)
Date of hearing		20.07.2023
Date of pronouncement		26.07.2023

ORDER

PER ANUBHAV SHARMA, JM:

The assessee has come in appeal against the order dated 28.12.2017 passed by the Commissioner of Income Tax (Exemptions), Chandigarh u/s 12AA of the Income-tax Act, 1961(hereinafter referred as the "Act").

2. Heard and perused the record.
3. After hearing the representatives of the parties at length it comes up that learned CIT(E) had passed the impugned order primarily considering the application of the assessee filed in Form 10A to be one seeking registration u/s 12AA of the Act. Order mentions that Society was created on 24.03.2017.

4. The case of the assessee is that in fact the Society was in existence since 28.06.1938 when it was registered under Societies and Registration Act, 1960 under the name and style 'Shree Vaish Vyayam Shala', Rohtak. However, thereafter there was amendment in the name and objects and regulations of the Society on 26.05.1996. It appears that earlier registration was under the Societies Registration Act, 1860 and subsequently the assessee had sought registration under the Haryana Registration And Regulation of Societies Act, 2012.

4.1 The Society got registration u/s 12AA of the Act under the name and style of 'Vaishya Vyayamshala' on 30.05.2001. The Society was however registered u/s 12AA, under name & style of 'Vaish Vyayamshala' and not as 'Vaishya Vyayamshala Avm Gaushala'. At page no. 3 of the paper book, a copy of order dated 30.05.2001 is placed on record. Learned AR has also pointed out that the PAN no. of assessee Society continues to be same and never changed.

5. It appears that the application was filed before learned CIT(Exemptions) only for limited the purpose of getting the registration u/s 12AA of the Act under the new name 'Vaishya Vyayamshala Avm Gaushala'. Learned CIT(Exemptions), however, examined the issue from the prospective as if Society had come into existence on 24.03.2017 only. Learned CIT(Exemptions) has examined the issue as for the purpose of withdrawal of the registration. Once there is in existence of registration u/s 12AA under the old name vide order dated 30.05.2001, the same

continues to exist inspite of the present impugned order as registration granted earlier continues to exist

6. As Learned CIT (Exemptions) specifically observed in para 9 that the assessee was unable to provide requisite details of the erstwhile Society which made it difficult to ascertain the contention of assessee that both entities are same and no changes are made in objects by the applicant entity. The Bench is of the considered opinion that ends of justice require giving assessee an opportunity to furnish relevant information to the satisfaction of learned CIT(Exemptions). In the light of aforesaid, **the appeal is allowed for statistical purposes** and the issue is restored to the file of learned CIT(Exemptions) to re-examine the issue in the light of aforesaid observations and after calling further information from the assessee.

Order pronounced in open court on 26.07.2023.

Sd/-
(NARENDRA KUMAR BILLAIYA)
ACCOUNTANT MEMBER

Sd/-
(ANUBHAV SHARMA)
JUDICIAL MEMBER

MP

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI

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