

**IN THE INCOME TAX APPELLATE TRIBUNAL
JODHPUR BENCH, JODHPUR**

VIRTUAL HEARING

**BEFORE: DR. S. SEETHALAKSHMI, JM
&
SHRI RATHOD KAMLESH JAYANTBHAI, AM**

ITA No. 67/Jodh/2019

Assessment year 2016-17

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| Pali Textile Common Effluent Treatment Plant, Industrial Area, Mandia Road, Pali Marwar | Vs | Commissioner of Income Tax, Exemption, Jaipur |
| (Appellant) | | (Respondent) |
| PAN NO. AACTP 9576 A | | |

ITA No. 294/Jodh/2019

Assessment year 2016-17

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| Asstt. Commissioner of Income Tax, Circle (Exemption), Jodhpur | Vs | Pali Textile Common Effluent Treatment Plant, Industrial Area, Mandia Road, Pali Marwar |
| (Appellant) | | (Respondent) |
| PAN NO. AACTP 9576 A | | |

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|----------------------------------|--------------------------|
| Assessee By | Shri Amit Kothari-C.A. |
| Revenue By | Shri S.M. Joshi, JCIT-DR |
| Date of hearing | 03/07/2023 |
| Date of Pronouncement | 22/08/2023 |

ORDER

PER: RATHOD KAMLESH JAYANTBHAI, AM

These are two appeals filed by the assessee and revenue for the same assessment year. The assessee has filed an appeal against the order of the Id. Commissioner of Income Tax (Exemption), Jaipur [hereinafter referred to as (Id. CIT(E))] dated 04.07.2016.

2. The grounds of appeal taken by the assessee in ITA No. 67/Jodh/2019 is as under

"1. The appellant pray for condonation of delay in submissions of appeal.

2. The appellant trust was created on 26.12.2015 and application for registration u/s 11/12 was made on 20.1.2016. The Id. CIT, Exemption had erred in granting exemption w.e.f 10.6.2016 as against 20.01.2016 being the date of application.

3. The appellant crave leave to add, amend, alter, modify or delete any of the ground of appeal on or before its hearing before your honour."

3. Whereas the appeal of the revenue is against the order of the Id. Commissioner of Income Tax (Appeal)-2, Jodhpur [hereinafter referred to as (Id. CIT(A))] dated 04.06.2019 which in turn arise from the order of the ACIT, Circle, Exemption, Jodhpur passed u/s. 143(3)

of the Act dated 18.12.2018. The revenue has assailed the order of the Id. CIT(A) in 294/Jodh/2019 on the following grounds:

“1) On the facts and the circumstances of the case and in law the Ld. CIT(A) has erred in allowing exemption u/s 11 of the I.T. Act, 1961 holding that the assessee has now been registered u/s 12AA and amended provisions of section 12A are applicable in assessee’s case without appreciating the fact that the registration u/s 12AA was granted to the assessee w.e.f 10.06.2016 due to amendments made in its trust deed on 10.06.2016 and hence the amended provisions of section 12A are not applicable in this case.

2) On the facts and the circumstances of the case and in law the Id. CIT(A) has erred in allowing exemption u/s 11 of the I.T. Act, 1961 to the assessee without appreciating the fact that prior to the amendment made in the trust deed on 10.06.2016, the assessee was not eligible for grant of registration u/s 12A of the Income Tax Act, 1961.

3) The appellant craves the right to add, amend or modify any ground of appeal.”

4. Since, these cross appeals relate one assessee involving the same assessment year filed by the revenue and assessee on the separate grounds raised by them in their appeal, we have heard both the cases together with the consent of the parties and passing the consolidated order as the issues involved are interconnected or in fact interwoven.

5. First, we are taking up the appeal of the revenue in ITA no. 294/Jodh/2019.

6. The facts of the case is that the assessee trust is registered u/s. 12AA of the Income Tax Act by the Commissioner of Income Tax, (Exemption), Jaipur [here in after referred as CIT(E)] vide order dated 04.07.2016 w.e.f. 10.06.2016. The trust was constituted on 26.12.2015 and amended trust deed dated 10.06.2016. The main object of the trust is to carry on the work / activities by way of setting up of a special purpose vehicle(SPV) having complete operational autonomy for establishing, running and maintaining common Effluent Treatment Plant(s) [CETPs), Effluent treatment Plat(s) [ETPs] Sewage Treatment Plant(s) (STPs). Ultra Filtration Plants. Effluent Treatment Plants, Solar Mechanical/Electrical or other technical upgraded evaporation plants and installation of Reverse Osmosis (RO) plants for industrial as well as domestic use with all other necessary equipments. As per return of income submitted by the assessee, during the year under consideration, the assessee was in receipt of Rs. 22,50,51,000/- including non recurring grant of Rs. 7,50,00,000/- received from the Ministry of textiles and Rs. 15,00,00,000/- from Pali water pollution

control treatment plant and Research foundation. The assessee has claimed Rs. 22.50,00,000/- exempted u/s 11(1)(d) of the I.T. Act. Out of balance Rs. 74.758/- was applied in order to attain its object and balance. On perusal of record, it is noticed that assessee has filed its return of income on 17/10/2016 alongwith audit report in form 10B for the year under consideration claiming benefit of exemption u/s 11 of the I.T. Act, 1961. To claim the benefit of exemption u/s 11 in a particular year, it is mandatory to have a valid certificate for registration u/s 12AA of the IT. Act. 1961 as laid down u/s 12(A)(1)(a) of the I.T. Act issued from the Competent Authority. But on perusal of submission furnished by the assessee during the assessment proceedings it is conspicuous that it has been approved for registration u/s 12AA of the IT. Act by the Commissioner of Income Tax (Exemption), Jaipur vide order dated 04/07/2016 w.e.f 10/06/2016. Hence, it is evident that the assessee was not in possession of requisite certificate for 12AA during the F.Y 2015-16 for which it has claimed exemption u/s 11 of the IT. Act. Therefore, exemption claimed by the assessee during year under consideration on the basis of said registration certificate is not allowable. Therefore, vide query letter issued with notice u/s 142(1) the assessee was asked to show cause as to why exemption claimed

u/s 11 of the IT. Act may not be denied on this ground and treated assessee as an AOP. In response to the query the assessee filed its submission on 05/12/2018. The Id. AO noted that the submission of the assessee is considered but not found tenable. The assessee in its submission has taken plea of the section 12A(2) of the IT. Act. Before proceeding further, let's go through the wordings of the First Proviso of sub-section 2 of section 12A of the Act lays down the condition for applicability of section 11 and 12, which is reads as under:-

"[Provided that where registration has been granted to the trust or institution under section 12AA, then the provisions of section 11 and 12 shall apply in respect of any income derived from property held under trust of any assessment year preceding the aforesaid assessment year, for which assessment proceedings are pending before the Assessing Officer as on the date of such registration and the objects and activities of such trust or institution remain the same for such preceding assessment year."

The provision laid down in first Proviso of sub-section 2 of section 12A of the Act is squarely not applicable in the case of assessee. As the case of assessee was selected for scrutiny under CASS for the year under consideration and notice dated 27/06/2017 issued u/s 142(2) of the IT Act, 1961 was duly served upon the assessee on 30/06/2017. Hence, as on the date of registration u/s 12AA of the IT. Act, 1961, there was no assessment proceedings pending. The assessee its submission has also taken plea that the application seeking

registration of the trust u/s 12AA of the Income-tax Act, 1961 r/w section 12A was filed before revenue on 20.01.2016 i.e. during the financial year 2015-16. The factsheet furnished by the assessee cannot be denied. It is of the view that it has applied for the requisite registration before Commissioner of Income Tax on 20.01.2016 but it is the Commissioner only who had accorded registration u/s 12AA of the I.T. Act w.e.f. 10/06/2016. As per details furnished by the assessee it is evident that the trust was constituted on 26/12/2015 and amended vide trust deed dated 10/06/2016. When the trust deed was amended on 10.06.2016, for which it is constituted then how it can be accorded approval u/s 12AA of the I.T. Act prior to this date. Thus, though application of the assessee for obtaining 12AA certificate was filed worthy Commissioner of Income tax, well during the year under consideration but as it has amended its deed on 10/06/2016, this plea is also not applicable. Considering the facts available on record, it is established that the assessee has not fulfilled the condition for claiming benefit of exemption u/s 11 of the 1.T. Act. Neither the assessee has got approval u/s 12AA of the Act during the assessment year relevant to previous year nor any assessment proceedings was pending during the date of registration u/s 12AA of the Act. Hence, the

assessee trust is not entitled for the benefit of sec. 11 & 12 and accordingly the claim of exemption u/s 11 & 12 is hereby rejected and income of the assessee is assessed as an AOP. As benefit of exemption u/s 11 & 12 have been denied to assessee, therefore the question of applicability of provision of sec. 11(1)(d) of the IT. Act does not arise in the present case. In view of the above facts, the amount of Rs. 22,50,00,000/- (which has been claimed as corpus receipts by the assessee) is hereby treated as Voluntary Contributions other than Corpus, under the head 'Income from Other Sources' and added to the total income of the assessee.

7. Aggrieved from the order of the assessment the assessee preferred an appeal before the Id. CIT(A). A propose to the ground so raised by the assessee the relevant finding of the Id. CIT(A) on the issue is reiterated here in below :

“3.2 I have considered the assessment order, facts on records and the appellant's submissions and I find that the assessee trust is registered u/s 12AA of the I.T. Act, 1961 by the CIT (Exemption), Jaipur vide its order dated 04/07/2016 w.e.f 10/06/2016. The trust was constituted on 26/12/2015 and amended vide trust deed dated 10/06/2016. Assessment related to Financial Year 2015-16 is subject matter of dispute under this appeal.

The main object of the trust is to carry on the work/activities by way of setting up of a Special purpose Vehicle (SPV) having complete operational autonomy for establishing, running and maintaining common Effluent Treatment Plant(s) (CETPs), Effluent Treatment Plant(s) (ETPs), Sewage Treatment Plant

(STPs), Ultra Filtration Plants, Effluent Treatment Plants, Solar Mechanical/Electrical or other technical upgraded evaporation plants, and installation of Reverse Osmosis (RO) plants for industrial as well as domestic use with all other necessary equipments. The assessee trust filed its return of income for the AY 2016-17 on 17/10/2016 in ITR-7. During the course of assessment proceeding, the income of the trust has been assessed at Rs. 22.49,76,242/- as against the declared income of Rs.(-) 23,758. The appellant contended that since the assessee was not registered u/s. 12A, the AO completed assessment u/s 143(3) without giving benefit of sec. 12A. The Assessing Officer stated that the assessee neither the got approval u/s 12AA of the Act during the relevant A.Y nor any assessment proceedings was pending during the date of registration u/s 12AA of the Act. Hence, the assessee trust is not entitled to benefit of sec. 11&12 and the claim of exemption u/s 11812 was rejected by the Assessing Officer and assessee is assessed as an AOP.

After having considered the facts of the case and appellant's submissions and I find that the AO's action in taxing the income of appellant trust, by treating it as AOP instead of trust, was based on the fact that it could not furnish any proof of registration u/s. 12AA. Before me, the appellant has furnished copy of order dated 4-07-2016 w.e.f 10.06.2016, granting registration u/s. 12A to it. Therefore, it was claimed by the appellant that since it has obtained registration u/s 12A which was granted w.e.f. 10th June 2016 and; therefore the rationale of the AO is not applicable in the year under consideration for A.Y. 2016-17. As per the new amendment brought in sec. 12A, which is applicable w.e.f. 01-10-2014, and is also extended to earlier years, the appellant is eligible for benefit of exemption u/s 12A. After going through appellant's submissions and in order to resolve the controversy, a reference is necessitated to understand the intent of amendment brought about in section 12A, which reads as under:-

“Where an application has been made on or after the 1st day of June, 2007 the provisions of sections 11 and 12 shall apply in relation to the income of such trust or institution from the assessment year immediately following the financial year in which such application is made

Provided that where registration has been granted to the trust or institution under section 12AA, then, the provisions of section 11 and 12 shall apply in respect of any income derived from property held under trust of any assessment year preceding the aforesaid assessment year, for which assessment proceedings are pending before the Assessing Officer as on the date of such registration and the object and activities of such trust or institution remain the same for such preceding assessment year Provided

further that no action under section 147 shall be taken by the Assessing Officer in case of such trust or institution for any assessment year preceding the aforesaid assessment year only for non registration of such trust or institution for the said assessment year: Provided also that provisions contained in the first and second proviso shall not apply in case of any trust or institution which was refused registration or the registration granted to it was cancelled at any time under section 12AA"

Further, explanatory notes to the provisions of the Finance (No. 2) Act, 2014 issued by CBDT vide circular no. 01/2015 circulated vide F. No. 142/12/2014-TPL clearly spell out the intent of amendment. For the sake of clarity relevant portion is reproduced as below:-

"8. Applicability of the registration granted to a trust or institution to earlier years

8.1. The provisions of section 12A of the Income-tax Act, before amendment by the Act, provided that a trust or an institution can claim exemption under sections 11 and 12 only after registration under section 12AA of the said Act has been granted. In case of trusts or institutions which apply for registration after 1st June, 2007, the registration shall be effective only prospectively.

8.2. Non-application of registration for the period prior to the year of registration caused genuine hardship to charitable organizations. Due to absence of registration, tax liability is fastened even though they may otherwise be eligible for exemption and fulfil other substantive conditions. However, the power of condonation of delay in seeking registration was not available.

8.3 In order to provide relief to such trusts and remove hardship in genuine cases, section 12A of the Income-tax Act has been amended to provide that in a case where a trust or institution has been granted registration under section 12AA of the Income-tax Act, the benefit of sections 11 and 12 of the said Act shall be available in respect of any income derived from property held under trust in any assessment proceeding for an earlier assessment year which is pending before the Assessing Officer as on the date of such registration, if the objects and activities of such trust or institution in the relevant earlier assessment year are the same as those on the basis of which such registration has been granted.

8.4. Further, it has been provided that no action for reopening of an assessment under section 147 of the Income-tax Act shall be taken by the Assessing Officer in the case of such trust or institution for any assessment year preceding the first assessment year for which the registration applies, merely for the reason that such trust or institution has not obtained the registration under section 12AA for the said assessment year.

However, the above benefits would not be available in the case of any trust or institution which at any time had applied for registration and the same was refused under section 12AA of the Income-tax Act or a registration once granted was cancelled.

8.6 Applicability: These amendments take effect from 1" October, 2014"

After considering the amendment brought in sec. 12A and explanatory notes thereon, I find that if the trust/society gets registered u/s 12A at a later stage and there is no change in the activities of the trust till date of registration and in the previous year, than no action u/s 147 should be taken. As has been clearly proven from the explanatory notes that this amendment has been inserted to provide relief to such trusts and remove hardship in genuine cases where benefit of sec. 11 & 12 was not granted to a trust or institution in absence of registration u/s 12A, despite the fact that they fulfilled all the pre-conditions to render them eligible u/s 12A. The legislature's intention on the issue is very clear that it is only a technical matter and the assessee should not be punished for the same. If the assessee comes under the purview of exemption, he should be granted exemption in earlier years also in circumstances when there is no change in the nature of activities of trust/ society. In the instant case, the Id. CIT (Exemption), Jaipur, granted the registration to the appellant trust after verifying its activities and objectives and other details, necessary to render it eligible for registration u/s 12A. Hence, when the trust is now registered and there is no change in the working / activities of the society from conception till date, benefit of exemption should accordingly be extended to this year also, as per new amendment discussed as above.

However, the only point of contention in the appellant's claim is the precondition embedded in the amendment i.e.....for which assessment proceedings are pending before the Assessing Officer...". In the instant case, no such assessment proceedings are pending before the Assessing Officer. However, if this is construed in the perspective that it is only for the cases where the assessment is pending then the whole intention of the legislature would go astray. Even usage of wording "..... no action under section 147 shall be taken by the Assessing Officer... further clarifies the intention of the legislature that, even in

cases where the society or trust fulfills the pre- requisites for registration u/s 12A no re assessment proceeding shall be initiated u/s 147 of the Act.

This proves that the legislature has certainly intended that if due to some technical reasons a trust was not registered, and due to which any income becomes taxable in the hands of the trust than it should not be taxed only on this ground. In the instant case, the demand raised by the Assessing Officer was merely on the ground of non-registration which was subsequently granted by the Id. CIT (Exemption), Jaipur.

Further, the Hon'ble Rajasthan High Court in the case of CIT vs. Krishi Upaj Mandi Samiti, Didwana in Appeal No 181/2010 dated 16-1-2015 observed that if the society gets registration u/s 12A later, therefore, it is entitled for getting its income computed by taking into consideration provisions of sec. 11(1) of the Act. The relevant portion is reproduced hereinunder:- Brolicable in dants & lease,

“The only argument advanced in the instant matter is that a certificate as per provisions of section 12-A of the Act, 1961 in favour of the assessee was issued at a later stage, therefore, income for the years prior to that is required to be computed without treating it a public charitable trust.

We dot find any merit in the argument advanced Section 11 of the Act of 1961 provides that subject to the provisions of sections 60 to 63, the income derived from property held under trust wholly for charitable or religious purpose shall not be included in the total income of the previous year of the person in receipt of income. The Krihi Upaj Mandi Samiti being created under a statute is discharging public chantable functions from the date of its establishment and as such merely the fact of certification at a belated stage will not make it disentitled to have benefit of section 11 ibid Looking to peculiar fact that the instant assessee was created under the Rajasthan Agriculture Produce Market Act, 1961 with it statutory duties and liabilities, we are of the view that the Income Tax Appellate Tribunal was justified in holding that the samiti is a charitable institution from inception and, thus is entitled for getting its income computed by taking into consideration provisions of section 11(1) of the Act of 1961, even for the years prior to having certificate under Section 12A of the Act of 1961.”

From the above discussion, it is clear that the appellant trust is registered u/s 12A and eligible for benefit of sec. 11 & 12 as per new amendment brought in sec. 12A w.e.f. 1-10-2014. In the light of the above, the Assessing Officer is

directed to allow the benefit of sec. 11 & 12 of the appellant trust and deduction as per sec. 80G. The grounds raised in this regard are allowed.

04. The next ground raised by the appellant is regarding charging of interest u/s 234B of the Act. This ground being consequential in nature, the AO is directed to give effect to this order and charge interest as per law. This ground is treated as allowed.

05. The 4th ground of appeal regarding initiation of penalty proceedings u/s. 271(1)(c), it is observed that no appeal lies against initiation of penalty proceedings u/s. 271(1)(c). Hence, the ground of appeal is dismissed being premature at this stage.

06. The last ground of appeal is general in nature and does not require any specific adjudication thus the same being treated as duly disposed off hereby.

07. In the result, the appeal is allowed.”

8. Feeling dissatisfied from the order of the Id. CIT(A), revenue has preferred the present appeal on the grounds as stated here in above. Apropos to the grounds so raised the Id. DR vehemently argued that the Id. CIT(A) has erred in allowing exemption u/s. 11 of the Income tax Act and holding that the same shall be granted from the earlier year even though the fact is that the assessee is granted the registration from 10.06.2016 relevant to A. Y. 2017-18 but the same was held to be relevant for A. Y. 2016-17. While granting the benefit he has not appreciated that the fact the assessee has changed its object and therefore, the registration was granted w.e.f. 10.06.2016 rightly by the Id. CIT(E). Therefore, in the light of that fact the action of

the Id. CIT(A) in granting the benefit from the date of application i.e. 20.01.2016 relevant to A. Y. 2016-17 is bad in law as well as on facts and thus the action of the Id. AO be restored and decision that of the Id. CIT(A) be reversed.

9. Per contra the Id. AR of the assessee supported the detailed finding of the Id. CIT(A) and submitted that the view taken by the Id. CIT(A) is in accordance with the intention of the law maker and the clarification issued by the CBDT vide circular no. 01/2015 vide reference no. FNo.142/12/2014-TPL spelt out the intent of the amendment in the provision of section 12AA of the Act. The Id. CIT(A) has decided the issued following the judgment of the Rajasthan High court in the case of CIT Vs. Krishi Upaj Mandli Samiti Didwana where in the benefit of the subsequent registration is given for earlier year. Therefore, in the matter there is no merit in the grounds so raised by the revenue and therefore, the appeal of the revenue required to be dismissed.

10. We have heard the rival contentions and perused the material placed on record. The Apple of discord that the registration granted to

the assessee w.e.f. 10.06.2016 shall be applied for the F. Y. 2015-16 relevant to the A. Y. 2016-17 or not. The revenue has preferred the appeal against the decision of the Id. CIT(A) who has granted the benefit of registration to the assessee from A. Y. 2016-17 whereas the contention of the revenue that the assessee changed the object of the trust and therefore, the registration was not granted to the assessee from the date of application (date of application 20.01.2016) but was granted from the date when the amendment made in the object of the trust and thus the assessee trust got registration w.e.f. 10.06.2016. In the assessment proceeding consequent to the order of the Commissioner of Income Tax, (Exemption), Jaipur dated 04.07.2016 the benefit of section 11 & 12 was denied. The relevant finding of the Id. AO while making the assessment is reiterated here in below:

Considering the facts available on record, it is established that the assessee has not fulfilled the condition for claiming benefit of exemption u/s. 111 of the I. T. Act. Neither the assessee has got approval u/s. 12AA of the Act during the assessment year relevant to previous year nor any assessment proceeding was pending during the date of registration u/s. 12AA of the Act. Hence, the assessee trust is not entitled for the benefit of section 11 & 12 and accordingly the claim of exemption u/s. 11 & 12 is here by rejected and income of the assessee is assed as an AOP.

10.1 Aggrieved from the said order of the Id. AO assessee preferred an appeal before the Id. CIT(A) wherein based on the arguments presented by the Id. AR of the assessee the appeal of the assessee

was allowed on a detailed order of the Id. CIT(A). Against that order of the Id. CIT(A) the revenue has challenged the decision of the Id. CIT(A) on the ground that when the registration was granted with specific order w.e.f. 10.06.2016 and not from the date of application 20.01.2016 the action of the Id. CIT(A) in granting the benefit from 20.01.2016 relevant to A. Y. 2016-17. On the issue the bench noted that the assessee trust is constituted on 26.12.2015. The assessee trust made an application for registration of the trust u/s. 12AA(1)(b) on 20.01.2016. The Id. CIT(E) noted in the order that the assessee amended trust deed on 10.06.2016 and has granted the registration observing as under :

“After considering the material available on record, the applicant Trust/Society/Company/Institution is granted registration as “General Public Utility” Trust/Society/Company/Institution and the provisions of Sections 11 and 12 shall apply in the case from 10.06.2016. The Trust/Society/Company/Institution is registered at AACTP9576A/08/15-16/C-484 of the register maintained in this office.”

10.2 We have also persuaded the order of the Id. CIT(A) who upon consideration of the submission and arguments of the assessee and upon the submission of the proof of registration u/s. 12AA. The said registration was granted vide order dated 04.07.2016 w.e.f. 10.06.1016 u/s. 12A of the Act. We note that the provision of section

12A imposition a responsibility upon a trust to apply for registration within one year from the date of the creation of the trust or establishment of the institution. Thus, we note that in the case the trust came into existence on 26.12.2015 made and application for registration on 20.01.2016, which within the time allowed under the Act. The CBDT while issuing the explanatory notes to the provision of the Finance (No.2) Act, 2014 issued a circular no. 01/2015 circulated vide F. No. 142/12/2014-TPL clearly spell out the intent of amendment. The content of the circular is not duly reflected in the order of the Id. CIT(A) and the same is not reproduced for the sake of brevity but the same is duly considered by the bench.

10.3 On conjoint reading of the provision of law and the circular of the board and since the registration was applied with in the timeline under the act and finally based on that application the registration was granted to the assessee. Thus, the legislative intent is very clear that if the assessee comes under the purview of the exemption, the assessee should be given the exemption in earlier years also in circumstances when there is no change in the activities of the assessee trust/society. In the present case the assessee applied for

registration within time, during the pendency of the registration the change was made and were also made known to the CIT(E) which has been considered by the Id. CIT(E) without any adverse observation and thus looking to the provision of law and the clarification of the board we are of the considered view that there is no error on the part of the Id. CIT(A) in allowing the benefit of registration to the assessee for the previous year also. The Id. CIT(A) has also following the decision of the jurisdiction high court in the case of CIT Vs. Krishi Upaj Mandli Samiti, Didwana in Appeal no. 181/2010 dated 16.01.2015 wherein the jurisdictional high court has observed that if the society get registration u/s. 12A later, it is entitled for getting its income computed by taking into consideration of provision of section 11(1) of the Act. The Id. DR did not brought anything contrary on the record as to controvert the detailed finding of the Id. CIT(A) and therefore, we do not force in grounds so raised by the revenue in this appeal and thus, the grounds of the appeal of the revenue in ITA No. 294/Jodh/2019 stands dismissed.

11. The assessee in ITA no. 67/Jodh/2019 challenged the decision of the Id. CIT(E) granting the registration w.e.f. 10.06.2016 even

though the assessee applied on 20.01.2016, contending that the same should have been granted from the date of application. Since, we have in ITA no. 294/Jodh/2019 considered the applicability of the registration w.e.f. A. Y. 2016-17. The appeal filed by the assessee becomes educative in nature. Based on these observations of the matter the bench did not feel to repeat all the facts and arguments of the parties and considering that aspect of the dispute the appeal filed by the assessee is allowed statistically.

In the result the appeal of the revenue in ITA No. 294/Jodh/2019 stands dismissed and the appeal of the assessee is in ITA no. 67/Jodh/2019 stands allowed for statistical purpose.

Order pronounced under rule 34(4) of the Appellate Tribunal Rules, 1963, by placing the details on the notice board.

Sd/-

(Dr. S. Seethalakshmi)
Judicial Member

Sd/-

(Rathod Kamlesh Jayantbhai)
Accountant Member

Dated : 22/08/2023

**Ganesh Kumar, PS*

Copy to:

1. The Appellant
2. The Respondent

3. The CIT
4. The CIT(A)
5. The DR
6. Guard File

Assistant Registrar
Jodhpur Bench