



**IN THE INCOME TAX APPELLATE TRIBUNAL,
CUTTACK 'SMC' BENCH, CUTTACK**

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER

ITA No.224/CTK/2023

Assessment Year : 2016-17

Income Tax Officer (Exemption), Pratakyakar Bhawan, Inside Regional Telcom Training Centre, BSNL, Vani Vihar, Bhubaneswar.	Vs.	Navodaya Trust, Plot No.1881, Infront of BPCL Petrop Pump, Chandrasekharapur, Bhubaneswar.
PAN/GIR No.AAATN 2553 M		
(Appellant)	..	(Respondent)

Assessee by : Shri S.K.Sarangji, CA
Revenue by : Shri S.C.Mohanty, Sr DR

Date of Hearing : 21/09/2023
Date of Pronouncement : 21/09/2023

ORDER

This is an appeal filed by the revenue against the order of the Id
CIT(A), NFAC, Delhi dated 2.5.2023 in Appeal No.
ITBA/NFAC/S/250/2023-24/1052522245(1) for the assessment year 2016-
17.

2. Shri S.C.Mohanty, Id Sr DR appeared for the revenue and Shri
S.K.Sarangji, Id AR for the assessee appeared for the assessee.

3. At the time of hearing, it was noticed that the appeal filed by the revenue is below the taxable limit in respect of filing of the appeal before the Tribunal. Consequently, on this count, the appeal filed by the revenue is dismissed on account of tax effect.

4. It was further submitted by Id AR that the issue was squarely covered by the decision of the Co-ordinate Bench of this Tribunal in the case of Jeevan Kalayana Sadhana Kendra in ITA No.73/CTK/2022 for A.Y. 2015-16 order dated 2.3.2023. It was the submission that the Id CIT(A) has followed the said decision when he has allowed the appeal of the assessee.

5. In reply, Id Sr DR submitted that the decision relied upon by Id CIT(A) was in respect of issue of delay in Form 10B whereas in assessee's appeal, the issue was delay in filing of Form 10.

6. At this point, Id AR submitted that the issue in respect of Form 10 was also covered by the decision of the Co-ordinate Bench of this Tribunal in the case of Sri Dattatreya Sai Ashram Trust in ITA No.98/CTK/2023 for the assessment year 2014-15 order dated 26.6.2023.

7. I have considered the rival submissions. As it is noticed that the Id CIT(A) has followed the principles laid down by this Co-ordinate Bench in the case of Jeevan Kalyan Sadhana Kendra referred (supra), I find no reason to interfere with the order of the Id CIT(A) on merit also.

8. In the result, appeal filed by the revenue stands dismissed.

Order dictated and pronounced in the open court on 21/09/2023.

Sd/-
(George Mathan)
JUDICIAL MEMBER

Cuttack; Dated 21/09/2023
B.K.Parida, SPS (OS)

Copy of the Order forwarded to :

1. The Appellant : Income Tax Officer
(Exemption), Pratakhyakar Bhawan, Inside
Regional Telcom Training Centre, BSNL,
Vani Vihar, Bhubaneswar
2. The Respondent: Navodaya Trust, Plot
No.1881, Infront of BPCL Petrop Pump,
Chandrasekharapur, Bhubaneswar.
3. The CIT(A)-NFAC, Delhi
4. Pr.CIT, Bhubaneswar
5. DR, ITAT, Cuttack
6. Guard file.
//True Copy//

By order

Sr.Pvt.secretary
ITAT, Cuttack