

**IN THE INCOME TAX APPELLATE TRIBUNAL
"B" BENCH : BANGALORE**

**BEFORE SHRI GEORGE GEORGE K, VICE PRESIDENT
AND SHRI WASEEM AHMED, ACCOUNTANT MEMBER**

ITA Nos. 515, 522 & 605/Bang/2023
Assessment Years : 2016-17, 2017-18 & 2013-14

Karnataka Professional Colleges Foundation, 132, 2 nd Floor, 11 th Main, 17 th Cross, Malleswaram, Bengaluru-560 055. PAN – AABTK 8110 E	Vs.	The Dy. Commissioner of Income Tax (Exemptions), Circle-1, Bengaluru.
APPELLANT		RESPONDENT

Assessee by	:	Shri S. Annamalai, Advocate
Revenue by	:	Smt. Anjala Sahu, CIT (DR)

Date of hearing	:	15.05.2024
Date of Pronouncement	:	16.05.2024

ORDER

PER WASEEM AHMED, ACCOUNTANT MEMBER:

All these three appeals are filed by the assessee against the orders passed by the NFAC, New Delhi dated 17/05/2023 in DIN Nos. ITBA/NFAC/S/250/2023-24/1052914731(1) for the assessment year 2016-17, ITBA/NFAC/S/250/2023-24/1053153277(1) dated 25/05/2023 for the assessment year 2017-18 and ITBA/NFAC/S/250/2023-24/1053781868(1) dated 19/06/2023 for the assessment year 2013-14.

2. Since common issues/facts for consideration are involved in all the years under consideration except for the figures, all the appeals are being disposed of by way of a common order. Therefore, the view to be taken for assessment year 2016-17 will also apply *mutatis mutandis* to the assessment years 2013-14 and 2017-18. We, first, take up appeal No. 515/Bang/2023 for the assessment year 2016-17.

3. At the outset, the Id. AR before us submitted that the assessee has neither appeared before the AO nor before the Id. CIT(A) during the respective proceedings before them. It was contended by the Id. AR that the assessee is a charitable organization and eligible for exemption u/s 11 of the Act. Therefore, the income of the assessee is not chargeable to tax. However, the AO has denied the exemption to the assessee u/s 11 of the Act due to non-cooperation of the assessee. As per the Id. AR the certificate granted u/s 12A of the Act has not been withdrawn by the Revenue authorities. As such, it was prayed by the Id. AR that merely on account of non-appearance, the entire amount cannot be added to the total income of the assessee. Therefore, the Id. AR prayed before us to restore the matter to the file of the AO for fresh adjudication.

5. On the contrary, the Id. DR, considering the charitable activity of the assessee, did not raise any serious objections to restore the issue to the file of the AO for fresh adjudication as per the provisions of law. However, the Id. DR before us prayed to direct that the assessee should not adopt negligent approach again in the set aside proceedings.

6. The Id. AR in the rejoinder has taken the responsibility to make necessary compliances before the AO by furnishing necessary details

and also assured not to seek any unnecessary adjournment during the proceedings.

7. We have heard the rival contentions of both the parties and perused the materials available on record. Considering the charitable activity of the assessee, in the interest of justice and fair play, we are inclined to extend one more opportunity to the assessee to represent its case before the AO. Hence, we set aside the issue to the file of the AO for fresh adjudication as per the provisions of law. It is also directed to the assessee to co-operate during the asst. proceedings and not to seek any further adjournment without just cause and make all necessary compliances as desired by the revenue authorities.

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

Coming to the ITA Nos.522/Bang/2023 – Asst. Year 2017-18, and 605/Bang/2023 – Asst. Year 2013-14.

9. The facts of the case on hand for the assessment years 2013-14 and 2017-18 are identical to the facts of the case discussed above for the assessment year 2016-17. At the time of hearing the Id. AR and the DR also agreed that whatever will be the findings for the AY 2016-17 will also be applicable for the other captioned years. Therefore, respectfully following the same, we are inclined to set aside the issue to the file of AO for fresh adjudication in the light of the above stated discussion and as per the provisions of law. Hence, the grounds of appeals of the assessee are allowed for statistical purposes.

10. In the result, all the appeals of the assessee are allowed for statistical purposes.

11. In the combined result, all the appeals filed by the assessee are allowed for statistical purposes.

Order pronounced in court on 16th day of May, 2024

Sd/-

(GEORGE GEORGE K)
Vice President

Sd/-

(WASEEM AHMED)
Accountant Member

Bangalore,
Dated, 16th May, 2024
/ vms /

Copy to:

1. The Applicant
2. The Respondent
3. The CIT
4. The CIT(A)
5. The DR, ITAT, Bangalore.
6. Guard file

By order

Asst. Registrar, ITAT, Bangalore