

आयकर अपीलीय अधिकरण 'बी' न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
"B" BENCH, CHENNAI

महनीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य एवं
महनीय श्री मनु कुमार गिरि, न्यायिक सदस्य के समक्ष।
BEFORE HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM
AND HON'BLE SHRI MANU KUMAR GIRI, JM

आयकर अपील सं. ITA No.565/Chny/2024
(निर्धारण वर्ष / Assessment Year: 2012-13)

Janaki Ammal Ayya Nadar Trust 12A, Chairman Shanmugam Road Sivakasi – 626 123	बनम / Vs.	ITO (Exemptions) Madurai
स्थायी लेखासं./जी आइ आर सं./PAN/GIR No. AAATJ-0704-E		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकी ओरसे/ Appellant by	:	Shri V. Srikrishnan (CA) – Ld. AR
प्रत्यर्थीकी ओरसे/ Respondent by	:	Shri S. Easwar (JCIT) – Ld. Sr. DR

सुनवाईकी तारीख/ Date of final Hearing	:	20-05-2024
घोषणाकी तारीख / Date of Pronouncement	:	20-05-2024

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2012-13 arises out of an passed by learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] on 31-12-2023 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s 144 r.w.s 147 of the Act on 24-10-2019. The assessee is stated to be a registered trust. The registry has noted a delay of 4 days which stand condoned.

2. From the case records, it emerges that the case was reopened for this year by invoking proviso to Sec. 2(15). The assessee failed to appear during assessment proceedings. The Ld. AO, considering the activities of the assessee-trust, held that the same were hit by aforesaid proviso and its activities could not be considered as charitable in nature. Accordingly, surplus income was brought to tax. The Ld. CIT(A) confirmed the same on the ground that the assessee's first appeal for AYs 2011-12, 2014-15 to 2016-17 was dismissed which was confirmed by Tribunal in ITA Nos. 3235/Chny2019 order dated 26-02-2020. Accordingly, the same view was taken and the appeal was dismissed. Aggrieved, the assessee is in further appeal before us.

3. The findings rendered in the impugned order remain undisputed before us. No change in facts could be demonstrated by Ld. AR in this year. Therefore, since the impugned issue is squarely covered by earlier order of Tribunal, taking the same view, we dismiss the appeal.

4. The appeal stand dismissed.

Order pronounced on 20th May, 2024.

Sd/-
(MANU KUMAR GIRI)
न्यायिक सदस्य / JUDICIAL MEMBER

Sd/-
(MANOJ KUMAR AGGARWAL)
लेखक सदस्य / ACCOUNTANT MEMBER

चेन्नई Chennai; दिनांक Dated : 20-05-2024
DS

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF