



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

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER
AND
MANISH AGARWAL, ACCOUNTANT MEMBER**

ITA Nos.324 to 328/CTK/2023
Assessment Years : 2003-04 to 2007-08

Swasthya Bikash Samity, SCB Medical College Hospital, Mangalabag, Cuttack	Vs.	ITO (Exemption), Aayakar Bhavan, Cuttack
PAN/GIR No. AAEAS 5600 H		
(Appellant)	..	(Respondent)

Assessee by : None (Adjn petition)
Revenue by : Shri S.C.Mohanty, Sr DR

Date of Hearing : 06/06/2024
Date of Pronouncement : 06/06/2024

ORDER

Per Bench

These are appeals filed by the assessee against the separate orders of the Id CIT(A), NFAC, Delhi all dated 11.8.2023 in Appeal No. CIT(A), Bhubaenswar-3/10169/2018-19, CIT(A), Bhubaenswar-3/10170/2018-19, CIT(A), Bhubaenswar-3/10171/2018-19, CIT(A), Bhubaenswar-3/10172/2018-19, CIT(A), Bhubaenswar-3/10173/2018-19 for the assessment years 2003-04 to 2007-08, respectively.

2. None represented on behalf of the assessee and Shri S.C.Mohanty, Id Sr DR appeared for the revenue.

3. Id counsel for the assessee Shri Sandeep Kumar Jena, has filed adjournment petition, which reads as follows:

‘That the aforesaid 5 nos. of appeals have been fixed for hearing today by this Hon’ble Bench, in the said appeals, the assessments were reopened within the meaning of section 147 of the Income tax Act, on the ground of rejection of registration by the Id CIT(E), Hyderabad u/s.12AA of the act and subsequently granted to the appellant. Against such rejection order an appeal being No.175/CTK/2023 which is the connected appeal and consequential to the aforesaid appeals was filed by the appellant. However, this bench have not condoned the delay as some curable defects committed by the appellant in the condonation petition. So far as the appeal being No.175/CTK/2023 relates to rejection of registration is concerned, the appellant tries its best to get appropriate relief for condonation of delay from the Hon’ble High Court of Orissa. Since the regular tax bench of the Hon’ble High Court is not functioning for summer vacation, only exceptional urgent matters which cannot wait till the reopening of High Court will be moved before the Hon’ble Vacation Judges for this reason appellant has been restricted to move towards the Hon’ble High Court.

2. That yesterday on 5.6.2024 morning the old ailing bed ridden father of the undersigned advocate has been suddenly ill and under treatment, attend by him today. Under such constrict circumstances the undersigned advocate unable to appear personally before this Hon’ble Bench today, therefore, under such personal difficulties, most humble pray for one month time for hearing of the aforesaid appeals.

3. That the present petition is made bonafide and in the interest of justice.”

4. As the issues in the appeals are simple and do not require in-depth verification of facts, adjournment application filed by the Id AR, is rejected and the appeals disposed off on merits.

5. Ld Sr DR submitted that the assessee has claimed exemption u/s.11, 12 & 13 of the Act. However, the assessee did not have registration u/s.12A nor was any appeal against such order pending. It was submitted that the appeal against the order rejecting the registration u/s.12A had been rejected by the Tribunal on account of defects. It was the submission that in the absence of registration u/s.12A of the Act, the income of the assessee is liable to be assessed as an AOP. It was the submission that this is third round of litigation and in all three rounds of litigation, the assessee has been unable to provide any evidences for registration u/s.12A of the Act. It was the further submission that on earlier occasion, the Tribunal had permitted the assessee to file fresh application for registration u/s.12A of the Act, which had also not been done. It was the submission that on every round, the Tribunal set aside the issue to the file of the Assessing officer to grant an opportunity to provide the registration u/s.12A of the Act. It was the submission that even today the assessee is unable to provide the registration u/s.12A of the Act. It was the submission that the order of the AO and Id CIT(A) is liable to be upheld.

6. We have considered the submissions of Id Sr DR and have gone through the orders of the lower authorities. It would be worthwhile here to extract the statement of facts as submitted by the assessee before the Id CIT(A), as follows:

"4. Statement of Facts of appeal submitted in Form No. 35

"In the year 1997 the Odisha Legislative Assembly had set up committee for review of the health care system in the medical colleges Govt. of odisha Health and Family welfare Department. The Orissa Govt have decided to form a Society in the name and style as Swasthya Bikash Samiti Medical College and Hospital to create facilities for the improvement of health sector for the general public. That the appellant Swasthya Bikash Samiti being an instrumentality of the Govt. of Odisha formed solely as a society has been registered under the registration of Societies Act. That the appellant assessee swasthya Bikash Samiti Medical College and Hospital Cuttack was created under the societies Registration Act. This society was created as per the direction of Health and Family Welfare Department of Govt. of Odisha. As per the mandate and direction from the Govt of Odisha the Appellant being a fully fledged Govt agency has received User Fees from the patients for specific purpose and for implementation of scheme and for certain obligation attached there to as decided by the Govt. It well settled that any amount received from the Govt for any specific purpose and certain obligations were attached hereto it could not be treated as revenue receipts. In the present case the Grant-In-Aid has been received by the appellant from the Govt. for specific purpose as decided and here was no control or domain over the funds by the appellant in its own right. The appellant being a conduit pipe to channelize the amount received from the patients for certain specified objectives. The impugned receipts were therefore not in the nature of revenue receipts chargeable to tax in the hands of the appellant. The sole purpose of creation of the Assessee to better manage the equipments of the hospital which are rendering and diagnostic services to the patient people and the Assessee society charging a token fees from the patient as user fees that to the same has been fixed by the Govt of Orissa. The society being a part and parcel of the Govt Hospital that is Medical College and Hospital and collected such user fees as per the direction of the Govt of Orissa. Therefore is a part of Govt receipt which could not be held as taxable receipt. That registration of a society us 12A is a condition precedent to get exemption u/s 11 and 12A of the Income tax Act but section 10 in chapter 3 as specified the income which do not form the part of total income therefore section 10 and section 12A are independent to each other. The amount received by the hospital held as fund an exempt u/s.10(23)C of the Income Tax Act and also there is no infirmity in filing application u/s.12A by the assessee society. That

on bare perusal of the audited accounts, it can be seen that for assessment year 2003-04, the surplus amount of Rs.1,52,91,660.00 was shown in income and expenditure account. In this context, the assessee submits that it is a society created by the Govt. to provide medical relief which is squarely covered under Charitable purpose and the object of society is also general public utility. Medical relief would encompass the whole gamut of medical services whatever it to be conducting various tests distributing medicines or even operating a large hospital. Here it is not implied that all medical service provided free of charges. Relief to any person medically would be covered by the medical relief it is to be seen the recipient such medical relief should not members of the trusty but they should be public at large. It can be established as the primary and dominant object was treatment of patient and its preparation which is just incidental or auxiliary thereto and such object would be an . object of the Assessee society is to provide medical facilities, which are for philanthropic purposes further the user fees collected by the assessee society for various medical tests up keeping of the medical equipments belongs to the Govt. medical that is the medical college and hospital society a certainly not for any business or commercial purposes rather the dominant object of the society as provide medical facilities to the public. It is also a very vital fact that those token fees has been fixed by the Govt of Odisha and as per the Govt Instruction from time to time there after expenditures have been made to provide medical facilities to the people of the state. Therefore it is a full fledged Govt Society and is a part and parcel of the medical activities to provide hospital and medical treatment facilities to the people of the state. Further the token User Fees collected by the Assessee completely fixed and guided by the Govt instructions and notifications. Presently, the Govt. of odisha has decided to give grant to the society and collection of user fees has been stopped by the govt. of Odisha. Under such circumstances, the user fees so collected earlier has been treated as grant to the society for its activities and the Gvot. Of Orisha has full domain and control over the user fees so collected on behalf of the govt. by the assessee society. Thus, under such factual background, it is established that the society is wholly financed by the Gov. of Odisha. The assessee society in order to provide medical facilities to the people of the state has no motive to earn surplus over expenditure. However, the society is solely created by the Govtof Odisha to provide better medical facilities to the people of the sate in efficient manner."

7. A perusal of statement of facts as submitted in Form 35 before the Id CIT(A) clearly shows that the assessee society was formed as per the order of Govt. of Odisha for the purpose of creating facilities for the improvement of the health sector for the general public. The society was created as per the direction of Health and Family Welfare Department of Govt. of Odisha, which is fully Govt. agency undertaking. It receives user fees of Rs.1 per patient from the public. The balance funds are provided by the Govt. of Odisha in the form of Grant-in-aid. The grant-in-aid is specified for specific purpose and there is no control or domain of the assessee *per se* over such funds. The appellant is only created for better management of the equipments of the hospital and for rendering diagnostic services to the patients. This user fee is also fixed by the Government. The appellant assessee is part and parcel of the Govt. hospital. In the course of set aside assessment, the assessee had claimed the benefit of 'State'. The assessee had also claimed the benefit of exemption u/s.10(23c)(iiia). The Assessing officer did not consider any of the said claims but interpreted the order of the Tribunal to say that he can examine only the issue in regard to registration u/s.12A of the Act. With this in mind, when one is to see the facts of the present case, it is noticed that the picture being given is that the Income Tax Officer is only a tax collector. This presumption of the Assessing Officer unfortunately is erroneous. As early as in April, 1955 vide Circular No. 14 (XL-35) dated 11/04/1955 specifically mentions that the

Officers of the Department must not take advantage of ignorance of an assessee as to his rights. It is one of their duties to assist a taxpayer in every reasonable way, particularly in the matter of claiming and securing reliefs and in this regard the Officers should take the initiative in guiding a taxpayer where proceedings or other particulars before them indicate that some refund or relief is due to him. This attitude would, in the long run, benefit the Department for it would inspire confidence in him that he may be sure of getting a square deal from the Department. Now, in the present case, clearly in the initial stage, the assessee had not claimed all the benefit of deduction u/s.10(23C) nor the status of 'State'. But the facts were very much before the Assessing Officer. SCB Medical College and Hospital and the impugned Swasthya Bikas Samiti functions at Cuttack as one of the biggest and primary and specialist Govt. hospital doing novel work in the field of medicine. In case of any untoward incident in the State, patients are rushed to SCB Medical College & Hospital. It has created a name for itself and it is also well-known as one of the best Govt. hospital in the State. When so much is known and it is also well known that it is a Government Organisation, and to deny such organization, just because it has not got registration u/s.12A, but it is entitled to deduction under other relevant provisions of the Act, it would be nothing but travesty of justice. Here, it would be worthwhile to extract the provisions of Section 10(23C)(iiia), which reads as follows:

“10(23C)(iii)(c) -any hospital or other institution for the reception and treatment of persons suffering from illness or mental defectiveness or for the reception and treatment of persons during convalescence or of persons requiring medical attention or rehabilitation, existing solely for philanthropic purposes and not for purposes of profit, and which is wholly or substantially financed by the Government; or”

8. The assessee falls under all these conditions. It would be worthwhile to refer to the decision of the Hon'ble Karnataka High court in the case of Wipro Ltd., VS DCIT, 382 ITR 179 (Karnataka) at page 221 para 72, wherein, the Hon'ble High Court has gone on to hold that once the return is filed and the Income Tax Officer commences the assessment proceedings, the Assessing Officer is not the taxpayer's opponent, in the strictly procedural sense of the term. It would also be worthwhile in such context to mention that in today scenario, the income Tax Authority treats itself as a partner of every assessee and obviously, the advisor to the such partner should also look after the proper advice to every partner. There should be no competition in fair partnership. Though the decision of the Hon'ble Karnataka High Court in the case of Wipro Ltd (supra) has been reversed on merits in regard to claim of deduction u/s, 80HHC by the Hon'ble Supreme Court but the direction given by the Hon'ble High Court with regard to circular No.14(XL-35) dated 11.4.1955 still hold the field and has not been reversed by the Hon'ble Supreme Court.

9. Coming to the issue as to whether the assessee is a State, the Co-ordinate Bench of this Tribunal in the case of *Watco vs CIT (Exemption)*, 198 ITD 658 (ctk) while adjudicating the similar issue, laid down the principles on which the assessee can be considered as 'State'. The observations of the Bench are as under:

"8. It is further submitted by the Ld AR that, Ld CIT(E) has not appreciated the facts of the case correctly and held that the object of the appellant are in the nature of business/commerce and thus not falls within the ambit of charitable activity as prescribed by section 2(15) of the Act. The appellant thus has strongly rebutted to the assertion of the Ld CIT(E).

9. Before arguing for the main grounds of this appeal, it was the prayer of the Ld AR to admit an additional ground as per Rule 11 of the Income Tax (Appellate Tribunal) rules 1963. The permission was granted. Additional ground pressed by the assessee was as under:-

"On the facts and in the circumstances of the case, the appellant may kindly be held as a —State making it not liable to pay income tax under the Income Tax Act, 1961 as per the provisions of Article 12 read with Article 289 of The Constitution of India.

10. Written submission in support of the additional ground submitted in paper book was as under:-

Written submission for Additional Ground

1. The appellant has already sought the leave of this Hon'ble Bench to take the following additional ground.

"On the facts and in the circumstances of the case, the appellant may kindly be held as a "State" making it not liable to pay income-tax under the Income tax Act, 1961 as per the provisions of Article 12 read with Article 289 of The Constitution of India."

2. Now, in support of this additional ground, the appellant would like to present its submission in the following paragraphs.

3. Article 12 of the Constitution of India defines the term "state" as under: Definition In this part, unless the context otherwise requires, the State includes the Government and Parliament of India and the Government and the Legislature of each of the States and all local

or other authorities within the territory of India or under the control of the Government of India

4. Article 289(1) of the Constitution of India says that "The property and income of a State shall be exempt from Union taxation."

5. In the case of Som Prakash Rekhi vs Union Of India & Anr 1981 AIR 212, 1981 SCR (2) 111, Hon'ble Apex Court in paragraph 97 of the judgment dated 13.11.1980 has held as under:

"Let us cull out from Airport Authority (supra) the indicia of "other authorities.....under the control of the Government of India" bringing a corporation within the definition of "the State". The following factors have been emphasised in that ruling as telling, though not clinching. These characteristics convert a statutory corporation, a government company, a cooperative society and other registered society or body into a State and they are not confined to statutory corporations alone. We may delect the tests for ready reference:

1. "One thing is clear that if the entire share capital of the corporation is held by Government, it would go a long way towards indicating that the corporation is an instrumentality or agency of Government."

2. "Existence of "deep and pervasive State control may afford an indication that the Corporation is a State agency or instrumentality."

3. "It may also be a relevant factor.....whether the corporation enjoys monopoly status which is the State conferred or State protected."

4. "If the functions of the corporation are of public importance and closely related to governmental functions, it would be a relevant factor - in classifying the corporation as an instrumentality or agency of Government."

5. "Specifically, if a department of Government is transferred to a corporation, it would be a strong factor supportive of this inference" of the corporation being an instrumentality or agency of Government."

6. Applying the aforesaid tests, as enunciated in the case of Som Prakash Rekhi vs Union of India, it has been held in the case of Smt. Sapna Sanjay Raison v. ITO [2016] 70 taxmann.com 7 (Pune - Trib.) that Maharashtra State Road Transport Corporation is a 'State' and therefore payment to it could not be disallowed under section 40A(3) being protected by rule 6DD(b). [Annexure-A; Page-7-14]

7. In the case of DCIT v. Vinod Arora 137 taxmann.com 450 (Amritsar - Trib.), the Hon'ble Bench, applying the tests as propounded in the case of Som Prakash Rekhi vs Union of India, has also held that payment to (i) M/s Rajasthan State Beverages Corporation Ltd and (ii) M/s Rajasthan State Ganganagar Sugar Mills Ltd. would not be hit by the provisions of section 40A(3) of IT Act, 1961 as these undertakings fall within the meaning of the term "Government". [Annexure-B; Page 15-21]

8. Similarly, in the case of Maharashtra State Board of Technical Education v. ITO [2019] 104 taxmann.com 98 (Mumbai - Trib.) it has been held that Maharashtra State Board of Technical Education, a statutory body established under Maharashtra State Board of Technical Education Act, 1997, being under complete superintendence, and control of State Government financially as well as administratively fall under definition of 'State' as per Article 12 of Constitution of India and therefore, its income is not chargeable to tax.[Annexure-C; Page 22-39]

9. Recently, this Hon'ble Bench in the case of State Council for Technical Education & Vocational Training v. CIT(Exemptions), Hyderabad in ITA No.414/CTK/2018 has, vide order dated 17.05.2022, held that the appellant assessee is a "State" under the Article 289 of the Constitution of India. [Annexure-D; Page 40-45]

10. Pertinent to mention here that CIT (Exemption), Hyderabad has refused to grant 12AA registration to State Council for Technical Education & Vocational Training and against this order it has filed the aforesaid appeal bearing ITA No.414/CTK/2018.

11. Now coming back to the present case, the appellant would like to submit that if the tests as propounded in the case of Som Prakash Rekhi vs Union of India are applied to the present case then the inescapable conclusion that can be drawn in this case is that the appellant is a "state".

12. The share holding pattern of the appellant is as follow and therefore it fulfils the 1st test as per the aforesaid Hon'ble Apex Court order:

Name	No of shares to be subscribed
Governor of Odisha represented by Secretary, Housing & Urban Development Department, Government of Odisha	51,000
Bhubaneswar Municipal Corporation	26,000
Public Health Engineering Organization	5,000

Water Supply Sewerage Board	5,000
Khurda Municipality	5,000
Jatni Municipality	2,000

[Refer Page-24 of original paper book dated 27.05.2022]

13. Members of the Board of WATCO are as follows and as the majority of Board of Directors are government employees, the 2nd test regarding deep and pervasive State control is also fulfilled.

ACS/Pr. Secretary/Commissioner-cum-Secretary, Housing & Urban Development Department.	Chairperson
Commissioner, Bhubaneswar Municipal Corporation	Director
Vice Chairperson, Bhubaneswar Development Authority	Director
Representative of Finance Department	Director
Engineer-in-Chief/Chief Engineer, Public Health Engineering Organisation	Director
Member Secretary, Orissa Water Supply and Sewerage Board	Director
Engineer-in-Chief/ Chief Engineer any professional (to be posted by Government)	Managing Director
3 Nos. of Independent Directors to be nominated by `the Government (at least one of whom shall be women)	Ex-Officio Director

[Refer Page-22 of original paper book dated 27.05.2022]

14. WATCO, as empowered by Govt, of Odisha, is the sole governmental agency engaged in supply of water in its area of operation and therefore the 3rd test i.e. "monopoly status which is the State conferred or State protected" is also fulfilled.

15. WATCO is engaged in water supply and sewerage work and therefore the 4th test i.e. "functions of the corporation are of public importance and closely related to governmental functions" is also fulfilled.

16. As per NOTIFICATION No.I7402-HUD-13-REFM-65-SCH-17-0065/2014/HUD dated 09.07.2015 [Refer Page-23 of original paper book dated 27.05.2022] the main objectives of the Company i.e. WATCO is to take over from the Public Health Engineering Organization (PHEO), the functions in regard to Operation & Maintenance of water supply and

sewerage services at present being handled by it together with assets and liabilities pertaining to such activities.

17. Thus, the 5th test regarding transfer of a department of Government to a corporation is also fulfilled in the present case.

18. It is therefore submitted before this Hon'ble Bench that the Appellant may kindly be declared as a state making it not liable to pay income-tax under the Income tax Act, 1961 as per the provisions of Article 12 read with Article 289 of The Constitution of India.

11. On the contrary, Ld DR has supported the orders of the Ld CIT(E) and submitted that the rejection order was justified, as the assessee was failed before the Ld CIT(E) to substantiate that the resolution passed for amended in objectives of the assessee company were registered with the ROC and hence the same could not be considered as valid. It is also submitted that the original objects of the company were not in the nature of charity and thus registration u/s 12AA of the Act cannot be granted. Thus, the Ld CIT(E)'s order was justified and should be upheld. No arguments regarding additional ground were advanced.

12. We have considered the rival submissions, perused the material available on records and the judgments cited before us in order to prove the contentions by the Ld AR.

13. On perusal of the submission of the Ld AR with respect to additional ground taken the assessee shall be held as "State" and thus no tax can be levied on it under the income tax act. To examine on the facts that whether the claim of the assessee that it holds the status of "State" is correct or not, definition of the "State" under Article 12 of the Constitution of India, is drawn out as under:

Article 12 states : "

In this Part, unless the context otherwise requires, —the state|| includes the Government and Parliament of India and the Government and the Legislature of each of the States and all local or other authorities within the territory of India or under the control of the Government of India."

14. As per the above definition of "State", if we check under which head the assessee company would fall, the probable answer is "Local or Other Authorities". But, the definition of "Local or Other Authority" was not defined in the constitution or any other statute, however, a fundamental guidance was accorded by the Hon"ble Apex Court in the case of Som Prakash Rekhi vs Union Of India (supra), wherein the Hon"ble Apex Court has prescribed certain tests to determine as to whether an institution is „State" within the meaning of Article 12 of the Constitution of India or not. The conditions to claim eligibility of being a "State" as described in the said order by the Hon"ble Apex Court, reads as under:-

"Let us cull out from Airport Authority (supra) the indicia of "other authorities.....under the control of the Government of India" bringing a corporation within the definition of "the State". The following factors have been emphasised in that ruling as telling, though not clinching. These characteristics convert a statutory corporation, a government company, a cooperative society and other registered society or body into a State and they are not confined to statutory corporations alone. We may delect the tests for ready reference:

1. "One thing is clear that if the entire share capital of the corporation is held by Government, it would go a long way towards indicating that the corporation is an instrumentality or agency of Government.
2. "Existence of "deep and pervasive State control may afford an indication that the Corporation is a State agency or instrumentality."
3. "It may also be a relevant factor.....whether the corporation enjoys monopoly status which is the State conferred or State protected."
4. "If the functions of the corporation are of public importance and closely related to governmental functions, it would be a relevant factor - in classifying the corporation as an instrumentality or agency of Government."
5. "Specifically, if a department of Government is transferred to a corporation, it would be a strong factor supportive of this inference" of the corporation being an instrumentality or agency of Government."

15. We have carefully perused the submissions of the assessee (supra) regarding fulfillment of the aforesaid tests/conditions carved out by the Apex court and found that the assessee company has satisfied the said tests, thus, we hold that the assessee company falls under the definition of "State" within the meaning of Article 12 of the Constitution of India and, therefore, in our considered opinion entitle for immunity from the taxation under the provisions of Income Tax Act 1961 as directed under article 289 of constitution of India 1949, which read as under:-

Article 289 in The Constitution Of India 1949

289. Exemption of property and income of a State from Union taxation (1)
The property and income of a State shall be exempt from Union taxation

(2) Nothing in clause (1) shall prevent the Union from imposing, or authorising the imposition of, any tax to such extent, if any, as Parliament may by law provide in respect of a trade or business of any kind carried on by, or on behalf of, the Government of a State, or any operations connected therewith, or any property used or occupied for the purposes of such trade or business, or any income accruing or arising in connection therewith

(3) Nothing in clause (2) shall apply to any trade or business, or to any class of trade or business, which Parliament may by law declare to be incidental to the ordinary functions of government.

16. After thoughtful analysis of the facts, in the backdrop of aforesaid observations, mandates from the Article 12 & 289 of the Constitution of India and respectfully following the principle of law laid down by Hon'ble Apex Court followed by coordinate benches of the ITAT, referred to supra, we are of the view that the WATCO, the assessee company hold the status of "State" within the meaning of Article 12 of the Constitution of India and entitle for immunity from taxation under the provisions of Income Tax Act 1961 as declared by Article 289 of the Constitution of India 1949. Consequently, the additional ground of the assessee stands allowed.

17. Since the additional legal ground of the assessee is allowed culminating that the income of the assessee is not taxable in terms of our aforesaid observations, the original ground Nos. 1, 2 & 3 of the appeal are became academic and thus needs no separate adjudication.

18. In the result appeal of the assessee allowed."

10. With these remarks, as is evident that the lower authorities have not considered various beneficial claims available to the assessee. Therefore, the issues in this appeal are restored in its entirety to the file of the Assessing Officer for denovo adjudication. We may make it clear that all the issues are left open and the assessee is at liberty to raise any fresh claim as is available to the assessee. We also make it clearly that in view of the decision of the Hon'ble Supreme Court in the case of Goetze (India) Limited Vs CIT (284 ITR 323), the Hon'ble Apex Court has held that the Assessing Officer shall consider the fresh claim if any raised by the assessee, even if such claim has not been claimed or made in the return of income. Further, we may mention here that the assessee shall make such claim in the form of a letter at least specifying the claim.

11.. In the result, appeals of the assessee are partly allowed for statistical purposes.

Order dictated and pronounced in the open court on 06/06/2024.

Sd/-
(Manish Agarwal)
ACCOUNTANT MEMBER

sd/-
(George Mathan)
JUDICIAL MEMBER

Cuttack; Dated 06/06/2024
B.K.Parida, SPS (OS)

Copy of the Order forwarded to :

1. The Appellant : Swasthya Bikash Samity,
SCB Medical College Hospital, Mangalabag,
Cuttack
2. The Respondent: ITO (Exemption),
Aayakar Bhavan, Cuttack
3. The CIT(A)- NFAC, Delhi
4. Pr.CIT, Cuttack
5. DR, ITAT,
6. Guard file.
//True Copy//

By order

Sr.Pvt.secretary
ITAT, Cuttack