

आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ, चण्डीगढ़
IN THE INCOME TAX APPELLATE TRIBUNAL
CHANDIGARH BENCH, 'A', CHANDIGARH

**BEFORE SHRI A.D. JAIN, VICE PRESIDENT &
DR KRINWANT SAHAY, ACCOUNTANT MEMBER**

आयकर अपील सं./ ITA No. **285/CHD/2023**

निर्धारण वर्ष / Assessment Year : 2017-18

Infrastructure Development Fund, Ayojna Bhawan, Town & Country Planning Department, Haryana, Plot No.3, Madhya Marg, Sector 18, Chandigarh 160018	Vs. बनाम	The ACIT Exemptions, Chandigarh
स्थायी लेखा सं./PAN No: AAAL10136K		
अपीलार्थी ./ Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओर से/Assessee by : Sh. Parikshit Aggarwal, CA
राजस्व की ओर से/ Revenue by : Shri Rohit Sharma, CIT DR

सुनवाई की तारीख/Date of Hearing : 08.05.2024
उद्घोषणा की तारीख/Date of Pronouncement : 07.06.2024

आदेश/Order

Per Dr. Krinwant Sahay, A.M.:

The appeal in this case has been filed by the Assessee against the order dated 30.03.2023 of ld. CIT(A), National Faceless Appeal Centre (NFAC), Delhi.

2. Brief facts of the case are that the Appellant filed its original return of income for assessment year 2017-18 on 7.11.2017 declaring

total income at Nil. The appellant has been registered u/s 12A of the Income Tax Act, 1961 (in short 'the Act') w.e.f. 1.4.2009 vide CIT, Panchkula Order No.1296 dated 31.8.2010. For the assessment year under consideration, the appeal has been filed on the following Grounds:

1. *That on the facts, circumstances and legal position of the case, the Worthy CIT(A), NFAC in Appeal No. CIT(A), Chandigarh-2/10660/2019-20 has erred in passing order dtd. 30.03.2023 in contravention of provisions of S. 250 of the Income Tax Act, 1961.*
2. *That on the facts, circumstances and legal position of the case, the Worthy CIT(A) has erred in confirming the impugned addition of Rs. 166,12,27,117 made by Ld. AO who had (treated IDC & IAC receipts as income of the assessee ignoring that money belongs to State Government.*
3. *That on the facts, circumstances and legal position of the case, the Worthy CIT(A) has erred in confirming the impugned addition of Rs. 26,00,86,290 made by Ld. AO on account of interest income from FDRs as income of the assessee which is highly unjustified as interest on FDRs is not income taxable in the hands of the assessee as the same belongs to State Government and has to be utilized only as per the directions of the high powered committee of State Government on the major infrastructure development projects in the State of Haryana.*
4. *That on the facts, circumstances and legal position of the case, the Worthy CIT(A) has erred in confirming the impugned addition of Rs. 137,12,71,156 made by Ld. AO by disallowing (accumulation u /s 11(2)W the Income Tax Act, 1961.*
5. *That on the facts, circumstances and legal position of the case, the Worthy CIT(A) has erred in confirming the impugned addition of Rs. 63.16 Crore made by Ld. A.O.*

who had not accepted the income tax paid as application of income.

6. *That on the facts, circumstances and legal position of the case, the Worthy CIT(A) has erred in not even dealing with ground raised for admittance of income tax paid as application of money passing order u/s 250.*
 7. *That the appellant craves leave for any addition, deletion or amendment in grounds of appeal on or before the disposal of the same.*
3. The appeal on Ground Nos. 1 and 7 are general in nature.
4. The appeal on Ground No. 2 is against the order of the ld. CIT(A) confirming the addition of Rs. 1,66,12,27,117/- made by the Assessing Officer who treated IDC and IAC receipts as income of the Assessee. As appeal on both issues of IDC receipts and IDV receipts have been dealt in one ground and in earlier years also the Chandigarh Bench of the ITAT has decided the appeal regarding both these receipts treating as one ground, therefore, both these receipts of IDC and IAC are taken up together for adjudication.

On this issue, the ld. counsel of the Assessee has filed a written submission bringing out details on this issue as under:-

“The assessee had been contending with the revenue that it is not a taxable entity being part of State Government of Haryana, hence, it could not be imposed any Income tax liability and could not be assessed under the Act. This issue came up earlier before the Hon'ble ITAT in Assessee's own case of AYs 2009-10, 2013-14 & 2014-15 and the Hon'ble Bench decided it

in favour of the assessee categorically holding that assessee was not a taxable entity till AY 2013-14. However, noting the amendment in the Constitution document of the assessee thereafter, the Hon'ble Bench in the same order has held that it has become separate from Govt. and a taxable entity from AY 2014-15.”

5. The Ld. DR relied on the order of the CIT(A).
6. We have heard the Assessee's arguments and we have also considered the written submissions filed by the ld. Counsel of the Assessee on Ground No. 2 of the addition of Rs. 1,66,12,27,117/- made by the Assessing Officer treating IDC and IAC receipts as income of the Assessee. We find that the Chandigarh Bench of the Tribunal in its order in Assessee's own case for A.Y. 2014-15, ITA No. 645/Chd/2018 dated 31.7.2020 has held as under:-

"15. In the facts of the present case we find that the Board was not merely implementing /supervising and channelizing funds to specific schemes and projects of infrastructure developed by the government, but was in fact the apex body responsible for planning and development of the infrastructure projects including those involving private participation and funding, and their implementation. All aspects relating to developing and implementing infrastructure projects alongwith private sector, beginning with identifying such projects and thereafter ensuring its implementation by promoting private participation, identifying technology initiatives to be taken, formulating policies to identify risks, identifying bottlenecks .formulating policies for the sector, identifying and recommending concessions to be offered to the

participants, determining the level and structuring of investments of the Government in the projects, creating an SUV for implementing a project, all were in the domain of the functions of the Board. The administration of the Fund was only one of the manifold functions of the Board. This is clearly brought out by sub section (2) of section 3AA of the HDRUA Act, 1975 as under:

3AC. Functions and Powers of Board.—(1) Tie Board shall be the apex body for overall planning and development of infrastructure sector and infrastructure projects for the benefit of State of Haryana, subject to the limitations specified in sub-section (3).

(2) The Board shall- (i) act as a nodal agency to co-ordinate all efforts of the Government regarding the development and implementation of infrastructure sectors and infrastructure projects for the benefit of State of Haryana, involving private participation and funding from sources other than those provided by State budget and shall,-

(a) identify infrastructure projects for private participation;

(b) promote competitiveness and progressively involve private participation while ensuring fair deal to the end-users;

(c) identify and promote technology initiatives in urban development and infrastructure development sector for improving efficiency in the system;

(d) identify bottlenecks in the infrastructure sectors and recommend to the Government policy initiatives to rectify the same;

(e) select, prioritise and determine sequencing of infrastructure projects;

(f) formulate clear and transparent policies related to the infrastructure sectors so as to ensure that project risks are

*clearly identified and allocated between the stakeholders;
and*

(g) identify the sectoral concessions to be offered to concessionaires to attract private participation and secure availability of viable infrastructure facilities to the consumers;

Provided that where participation is sought by any person by participating in disinvestment process, the provisions of this Act shall not apply: Provided further that any authority or body, constituted to implement such disinvestment, may seek assistance from the Board;

(ii) prepare internally or through external consultants or service providers engaged for the purpose, all necessary documents including the bid or tender documents, draft contracts including the various contractual arrangements and incentives to be offered by the Government;

(iii) assist public infrastructure agencies and concessionaires in obtaining statutory and other approvals;

(iv) recommend the grant of concessions to a public infrastructure agency in accordance with the provisions of this Act, the rules and the bye-laws made there under;

(v) assist in determining the level and structuring of investments of the Government and public bodies into infrastructure projects with private participation including holding the investment or part thereof;

(vi) create a special purpose vehicle for implementation of any infrastructure project in co-ordination with the Government or public infrastructure agencies; and

(vii) administer the Fund and projects under this Act.

(3) The Board shall not play any role in the infrastructure projects undertaken by the Government exclusively through its budgetary provisions.

The Statement of Objects and Reasons for the amendment made to section 3A and introduction of section 3AA to the HDRUA Act, 1975, also clearly bring out this fact of the Board being created as a dedicated agency for the development of infrastructure projects in the State alongwith private participation, in its own right and not merely as a nodal agency of the State, as under:

NOTES Statement of Objects and Reasons- The Section 3A of the Act 8 of 1975 provides for creation of a Fund from the receipts on account of Infrastructure Development Charges (IDC) and Infrastructure Augmentation Charges (IAC). The said Fund vests with the Director General, Town and Country Planning Haryana, and is presently administered by a High Powered Committee constituted for the purpose for investment on major infrastructure projects and for the purpose of stimulating socio-economic growth for the benefit of State of Haryana. Owing to the increasing complexities involved in such infrastructure projects and in order to leverage the Fund available for structuring and implementation of larger infrastructure projects in Public Private Partnership, the Government has decided for setting up of Haryana Infrastructure Development Board (hereinafter referred as the Board) as a dedicated agency for encouraging private sector investment in infrastructure projects across all sectors through innovative development and financial structuring of infrastructure projects for implementation in Public Private Partnership mode, viz., Build-Operate-Transfer, Build Own-Operate-Transfer, Joint Venture Agreement, concessionaire agreement, equity participation by State, subsidy support, incentivisation in form of tax exemptions, Viability Gap funding, Grant of Government guarantee, etc. The Section 3AA is accordingly proposed to be introduced for the constitution of Board.

The sub-section 7 of section 3A is also proposed for amendment to enable transfer of amount collected under the Fund by the Director to the Board. The Preamble of the Act is also proposed for appropriate amendment to reflect the said intent and purpose. The Board is likely to evolve as a 'multi-disciplinary Techno-Legal-Financial Institution for Promotion of Infrastructure Development in the State under the Haryana Development and Regulation of Urban Areas Act, 1975, with professionals drawn from Administration, Engineering, Town Planning, Legal and Finance cadres. Enabling provision for appointment of officers and employees for the Board has accordingly been made in Section 3AB. The Powers and Functions of the Board has been detailed under Section 3AC. Provision enabling the formulation of bye-laws by the Board for efficient administration of the Board has been provided under Section 3AD and the Government has been empowered under Section 3AE to issue directions to the Board for carrying out provisions of the Act. The Section 24 is also proposed for amendment to add enabling provisions for notification of Rules for prescribing various procedures to be adopted for efficient administration of the Board. Hence this BILL66.

The Board thus, we hold, is not a mere nodal agency of the State.

16. The case laws relied on by the Ld. Counsel for the assessee supporting its contention that it was a mere nodal agency of the State are all distinguishable on facts where funds were found to have been created for specific projects to be executed on behalf of the government with the assessee having no control over of its utilization. In the case of Delhi State Industrial Development (supra) the Funds were found transferred to the assessee by the Delhi administration for a specific project of development of Narela Industrial Complex. The Hon'ble court found that the assessee was only required to execute the project for the Delhi administration. Accordingly it was held that the fund belonged

to the Delhi administration and not the assessee who was only a nodal agency of the Delhi administration for the project. Similarly in the case of Karnataka Urban Infrastructure Development & Finance Corporation (supra) the assessee was found to be have been created for a specific scheme for development of a megacity and a fund created for the purpose. In this backdrop of facts the Hon'ble Court held the assessee to be a mere nodal agency for executing a specific project and the Fund therefore not taxable in its hands. In the case of Saharanpur Development authority (supra) the Fund was found to have been received by the assessee from the Government of Uttar Pradesh to be utilized as per the directions of a High Powered Committee. The assessee was found to have no control over the utilization of the Funds and accordingly was held to be a mere nodal agency of the Government.

17. We therefore hold that the Fund vested in the Board which was an entity distinct and separate from the State and was also not a nodal agency of the State. In view of the same the receipts of IDC and interest on FDR's created from the IDC receipts are liable to tax under the Act. Ground No 1 & 2, agitating addition made on account of the same respectively, are therefore dismissed.”

7. We have considered the finding of the ld. CIT(A) on this issue and the submission filed by the ld. Counsel. We find that the order passed by the Tribunal in Assessee's own case for A.Y. 2013-14 is relevant and applicable here, therefore, the issue that whether the Assessee is a taxable entity of not stands covered against the Assessee by the aforesaid order of the ITAT, Chandigarh Bench, dated 31.7.2020. The ld. Counsel of the Assessee has further submitted that after the above decision dated 31.7.2020, in Assessee's own case,

identical issue was dealt by the Hon'ble Supreme Court in the case of 'Assistant Commissioner of Income Tax (Exemptions) vs. Ahmedabad Urban Development Authority', 449 ITR 1, dated 19.10.2022. It was held that when a PSU is entitled to very thin margin, it can be treated as a Nodal agency for the entire collection. The relevant extract [page 75 to 76 of Complication of judgement) from the decision of the Hon'ble Supreme Court is reproduced as under:-

"B. Authorities, corporations, or bodies established by statute.

B. 1. The amounts or any money whatsoever charged by a statutory corporation, board or any other body set up by the state government or central governments, for achieving what are essentially public functions/services' (such as housing, industrial development, supply of water, sewage management, supply of food grain, development and town planning, etc.) may resemble trade, commercial, or business activities. However, since their objects are essential for advancement of public purposes/functions (and are accordingly restrained by way of statutory provisions), such receipts are prima facie to be excluded from the mischief of business or commercial receipts. This is in line with the larger bench judgments of this court in Ramtanu Cooperative Housing Society and NDMC (supra).

*B.2. However, at the same time, in every case, the assessing authorities would have to apply their minds and scrutinize the records, to determine if, and to what extent, the consideration or amounts charged are significantly higher than the cost **and a nominal mark-up**. If such is the case, then the receipts would indicate*

that the activities are in fact in the nature of "trade, commerce or business" and as a result, would have to comply with the quantified limit (as amended from time to time) in the proviso to Section 2(15) of the IT Act.

B.3. In clause (b) of Section 10(46) of the IT Act, "commercial" has the same meaning as "trade, commerce, business" in Section 2(15) of the IT Act. Therefore, sums charged by such notified body, authority, Board, Trust or Commission (by whatever name called) will require similar consideration - i.e., whether it is at cost with a nominal mark-up or significantly higher, to determine if it falls within the mischief of "commercial activity". However, in the case of such notified bodies, there is no quantified limit in Section 10(46).

Therefore, the Central Government would have to decide on a case-by-case basis whether and to what extent, exemption can be awarded to bodies that are notified under Section 10(46).

B.4. For the period 01.04.2003 to 01.04.2011, a statutory corporation could claim the benefit of Section 2(15) having regard to the judgment of this Court in the Gujarat Maritime Board case (supra). Likewise, the denial of benefit under Section 10(46) after 01.04.2011 does not preclude a statutory corporation, board, or whatever such body may be called, from claiming that it is set up for a charitable purpose and seeking exemption under Section 10(23C) or other provisions of the Act."

8. Although this issue is covered against the Assessee but after Tribunal's order on the same issue, the Hon'ble Supreme Court has given findings in the case of 'ACIT (E) vs. Ahmedabad Urban Development Authority' (supra). At the time of passing of order, the

Tribunal did not have the benefit to go through the ratio decided by the Hon'ble Supreme Court, therefore, the appeal on this issue, i.e., Ground No. 2 is remanded back to the file of the CIT(A) to adjudicate this issue in the light of the order of the Hon'ble Supreme Court in the case of ACIT (E) vs. Ahmedabad Urban Development Authority' (supra).

9. The appeal on Ground No.3 is against the order of the Id. CIT(A) confirming the addition of Rs. 26,00,86,290/- made by the Assessing Officer on account of interest income from FDRs as income of the Assessee. On this issue also, the Id. Counsel of the Assessee has filed a written submission which has been considered.

10. The Id. DR relied on the order of the CIT(A).

11. On this issue also the Chandigarh Bench of the ITAT has given finding in Assessee's own case in appeal for A.Y. 2013-14, which is as under:-

“17. We therefore hold that the Fund vested in the Board which was an entity distinct and separate from the State and was also not a nodal agency of the State. In view of the same the receipts of IDC and interest on FDR's created from the IDC receipts are liable to tax under the Act.”

12. The above decision of ITAT squarely covers the issue under this appeal on Ground No.3. The year in the subject appeal is A.Y. 2017-

18 which is after A.Y.2013-14 as has been decided in the above extract by the ITAT. Therefore, the issue that as to whether the assessee income from interest on FDRs stands covered against the assessee by above decision of ITAT in assessee's own case. The Id. Counsel of the Assessee has further submitted that however, the issue of interest on FDRs is directly related with the issue involved in Ground No. 2, that is, the treatment of IDC and IAC receipts, since the FDRs were funded from the accumulated IDC receipts, which receipts were intended for major development projects in Haryana. Since Ground No. 2 has been remitted by us to the file of the CIT(A), we deem it appropriate to similarly remand the issue concerning Ground No. 3 as well to the CIT(A), to be decided afresh in accordance with law, in the light of the decision of the Supreme Court in 'Ahmedabad Development Authority (supra), on affording due opportunity of hearing to the Assessee in this regard.

13. Accordingly, the Assessee's appeal on Ground Nos. 2 and 3 are remanded back to the Id. CIT(A) for deciding the issues in the aforesaid manner.

14. The appeal on Ground No. 4 is against the sustenance of addition of Rs. 1,37,12,71,156/- made by the Assessing Officer by disallowing accumulation u/s 11(2) of the I.T. Act. The ld. Counsel of the Assessee has filed a written submission on this issue which is reproduced as under: -

“Another addition of Rs. 137,12,71,156/- was made by Ld. AO by denying exemption claimed u/s 11(2) regarding accumulation and set-apart intimated through Form No. 10. The reason for such given by the Ld. AO was that the assessee has not clearly specified the areas where it intends to spend these funds in next 5 years, in the Form 10 filed.

2. In appeal on this issue before the Worthy CIT(A), the assessee contended that this objection for denial of exemption u/s 11(2) is beyond the requirements of sec. 11(2) as no such condition to pin pointedly specify the areas in Form 10 is mentioned in the section. The said submission of the assessee has been incorporated also in the body of order by Worthy CIT(A). However, while deciding this ground, he has framed the issue that the belated filing of Form 10 can not be condoned and therefore benefit of exemption u/s 11(2) can not be allowed. The relevant extract from the order of Worthy CIT(A) is as under :

"5.2 Ground No. 3:- On this issue, the Hon'ble ITAT in appellant's own case in A.Y. 2014-15 has held as under:-

23. We have heard both the parties. One of the reason for denying benefit of accumulation of income to the assessee u/s 11(2) of the Act, we find, is the non-filing of notice of accumulation in prescribed Form No. 10, before the due date of filing of return of income. Clearly the section does not mandate such a limitation but it is the Rules which

prescribe so. That the assessee had filed the prescribed form during assessment proceedings is not denied. In identical facts and circumstances, the coordinate Bench of the ITAT has held in a number of decisions that the assessee can file Form No. 10 at any time during assessment proceedings and which has to be considered for granting benefit u/s 11 (2) of the Act and the non-filing of the same is a mere irregularity and technical lapse which needs to be condoned. The ITAT has categorically held so in the following case laws aptly relied upon by the Ld. Counsel for the assessee:

*ADDITIONAL DIRECTOR OF INCOME TAX (EXEMPTION) vs. MANAV (2008) 20 SOT 0517 (Del)
MOTI RAM GOPI CHAND CHARITABLE TRUST vs. ADDITIONAL COMMISSIONER OF INCOME TAX (2013) 59 SOT 0197 (Delhi)*

JOINT COMMISSIONER OF INCOME TAX vs. SEWA EDUCATION TRUST 27ITR (Trib) 0292 (Agra)

V. RAMAKRISHNA CHARITABLE TRUST vs. DEPUTY DIRECTOR OF INCOME TAX (EXEMPTION) 155 itd 0727 (Chennai)

In view of the same, we hold that the denial of benefit of accumulation for delayed filing of Form No.10 is not as per law."

5.2.1 In short the Hon'ble ITAT held that Form 10 can be filed at any time during the assessment proceedings and not filing of Form 10 is a mere irregularity and technical lapse.

5.2.2 Hon'ble ITAT has held the above view on the ground that the limitation has been mentioned in the rules and the Section does not mandate the said limitation. 5.2.3 However, with effect from 01.04.2016,

the law has been amended and Section 11(2) as it stands today is as under :-

"Where [eighty five] per cent of the income referred to in clause (a) or clause (b) of subsection (1) read with the Explanation to that sub-section is not applied, or is not deemed to have been applied, to charitable or religious purposes in India during the previous year but is accumulated or set apart, either in whole or in part, for application to such purposes in India, such income so accumulated or in part, for application to such purposes in India, such income so accumulated or set apart shall not be included in the total income of the previous year of the person in receipt of the income, provided the following conditions are complied with, namely :

1. Such person furnishes a statement in the prescribed form and in the prescribed manner to the Assessing Officer, stating the purpose for which the income is being accumulated or set apart and the period for which the income is to be accumulated or set apart, which shall in no case exceed five years;

2. The money so accumulated or set apart is invested or deposited in the forms or modes specified in sub-section (5)

3. The statement referred to in clause (a) is furnished on or before the due date specified under sub-section (1) or section 139 for furnishing the return of income for the previous year;

5.2.4 This clearly shows that now the condition to file details in prescribed form is part of the section itself. Therefore, the limitation is now mandated by the Act (Income tax Act) itself and now it is not merely a technical lapse but an illegality which can not be condoned in

appellate proceedings. 5.2.5 Considering the above, ground no. 3 is dismissed"

3. However, the correct facts are that this year the assessee had filed Form 10 in time. It was filed on 07.11.2017 which has been recorded by the Ld. AO at Pg 10, para no. 7 of the assessment order. The extended due date of this year was 07.11.2017.

4. Therefore, while passing the order, Worthy CIT(A) has decided the issue which was not even the case/allegation of the Ld. AO and infact was not the actual fact of the case. Therefore, the real issue made by the Ld. AO having been left undecided, the issue deserves to be remanded back to Worthy CIT(A). It is prayed accordingly."

15. We have considered the findings of the ld. CIT(A), written submission of the Counsel and the argument of the ld. DR. It is seen that whereas the Assessing Officer held that the Assessee had, in the Form 10 filed, not clearly specified the areas where the funds were intended to be spent in the ensuing five years, the CIT(A) held that the delay in filing Form No. 10 could not be condoned. This, evidently, as rightly contended, was not the issue before the CIT(A). Accordingly, this matter is also remitted to the CIT(A) to decide as to whether the Assessing Officer was correct in holding that the Assessee had not clearly specified, in Form No. 10, the areas in which the funds were to be spent in the next five years, thereby rendering the Assessee not eligible to the exemption claimed under section 11(2) of the Act.

16. The appeal on the Ground Nos. 5 and 6 is against the addition of Rs. 63.16 crores on the ground of non-accepting the income tax paid as application of income. The Assessing Officer made this addition of Rs. 63.16 Crores not accepting the Assessee's claim as application of income on income tax paid amount. The Assessee filed an appeal before the ld. CIT(A) on this issue but the ld. CIT(A) has not given any findings nor he has decided this issue in his order dated 30.3.2023.

17. During the proceedings before us, the ld. Counsel of the Assessee has filed a written submission claiming that the Assessee has raised this issue through its Ground No. 4 before the ld. CIT(A). Although the Assessee filed a written submission on this issue also, however, while passing the order, the ld. CIT(A) has not given any finding on this issue, therefore, the ld. Counsel of the Assessee requested that the issue raised vide Ground Nos. 5 and 6 deserves to be remanded back to the worthy CIT(A) for adjudication.

18. The ld. DR did not object to the Assessee's request for remanding the issues back to the CIT(A) for adjudication on Ground Nos. 5 and 6.

19. Accordingly, the Assessee's appeal on Ground Nos. 2, 3, 4, 5 and 6 are remanded back to the ld. CIT(A) for deciding the issues afresh

in accordance with law after providing due and reasonable opportunity of hearing to the Assessee.

20. In the result, the appeal of the Assessee is allowed for statistical purposes.

Order pronounced on 07.06.2024.

Sd/-
(A.D. JAIN)
Vice President

Sd/-
(DR KRINWANT SAHAY)
Accountant Member

“आर.के.”

आदेश की प्रतिलिपि अग्रेषित / Copy of the order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकर आयुक्त/ CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, चण्डीगढ़/ DR, ITAT,
CHANDIGARH
5. गार्ड फाईल/ Guard File

आदेशानुसार/ By order,
सहायक पंजीकार/ Assistant Registrar