

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

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

आयकर अपील सं./ ITA Nos. 641 to 644/CHD/2023

निर्धारण वर्ष / Assessment Years : 2010-11, 2011-12,  
2014-15 & 2015-16

The Tribune Trust, Sector 29, Chandigarh	Vs. बनाम	The DCIT, Circle-1 (Exemptions), Chandigarh
स्थायी लेखा सं./PAN No: AAATT2141D		
अपीलार्थी/ APPELLANT		प्रत्यर्थी/ RESPONDENT

( HYBRID HEARING )

निर्धारिती की ओर से/Assessee by : Sh. Tejmohan Singh, Advocate  
राजस्व की ओर से/ Revenue by : Smt. Kusum Bansal, CIT DR

सुनवाई की तारीख/Date of Hearing : 11.06.2024  
उद्घोषणा की तारीख/Date of Pronouncement : 12.06.2024

**आदेश/Order**

**Per Bench:**

The above captioned four appeals, i.e., ITA No. 641 to 644/Chd /2019 have been filed by the Assessee against the separate orders of the Ld. CIT(A)-2, Chandigarh, for different Assessment Years as under:-

S.No.	ITA No.	A.Y.	CIT(A)'s order dated
1	641/Chd/2019	2010-11	12.02.2019
2	642/Chd/2019	2011-12	12.02.2019
3	643/Chd/2019	2014-15	07.02.2019
4	644/Chd/2019	2015-16	07.02.2019

2. Since, grounds of appeal and facts and issue involved in all these appeals are almost identical and these appeals were heard together, therefore, all these appeals are being disposed of by this common and consolidated order for the sake of convenience and brevity.

3. ITA No. 641/Chd/2019 for A.Y. 2010-11 is being taken as a lead case and the Grounds raised by the Assessee in this appeal are reproduced herein under:

- 1. That the Ld. Commissioner of Income Tax (Appeals) has erred in law as well as on facts in holding that the assessee is not entitled to exemption claimed u/s 10(23C)(iv) or Section 11 of the Act as the assessee is not pursuing Charitable activities within the meaning of Section 2(15) of the Act whereby returned loss of Rs. 8,73,15,662/- was disallowed and an income of Rs. 23,77,41,089/- has been assessed which is arbitrary and unjustified.*
- 2. That the Ld. Commissioner of Income Tax (Appeals) has further erred in upholding the order of the Assessing Officer whereby she treated the assessee to be AOP as a business entity instead of AOP (Trust) without giving*

*any finding on the same which is arbitrary and unjustified.*

3. *That the Ld. Commissioner of Income Tax (Appeals) has further erred in upholding the addition of Rs.2,23,98,049/-made on account of provision for credit note in utter disregard of the explanations rendered which is arbitrary and unjustified.*
4. *That the Ld. Commissioner of Income Tax (Appeals) has further erred in upholding the addition of Rs.9,33,353/- whereby the assessing officer had disallowed expenses claimed on colony of employees which is arbitrary and unjustified.*
5. *That the Ld. Commissioner of Income Tax (Appeals) has further erred in upholding the addition of Rs. 1,09,66,674/- whereby the assessing officer had disallowed expenses incurred on Tribune Model School which is arbitrary and unjustified.*
6. *That the Ld. Commissioner of Income Tax (Appeals) has further erred in upholding the addition of Rs. 12,52,438/- whereby the assessing officer had disallowed contributions to sports clubs and canteen which is arbitrary and unjustified.*
7. *That the Ld. Commissioner of Income Tax (Appeals) has further erred in not allowing the benefit of set off of brought forward and current year losses which is arbitrary and unjustified.*
8. *That the Ld. Commissioner of Income Tax (Appeals) has without appreciating the facts as placed before him in the right perspective upheld the additions which is arbitrary and unjustified.*

9. *That the order of the Ld. CIT (A) is erroneous, arbitrary, opposed to the facts of the case and thus untenable.*

4. During the course of hearing before us, the ld. DR through her letter dated 11.6.2024 has brought it on record *'that the Hon'ble Supreme Court has held that the Assessee trust is not a charitable trust in the landmark case reported as 'Assistant Commissioner of Income-tax (Exemptions) Vs. Ahmedabad Urban Development Authority,' (2022) 144 taxmann.com 78 (SC). Therefore, it is submitted that in the case of The Tribune Trust, Chandigarh in ITA Nos. 641, 642, 643 and 644/Chd/2019 in A.Ys. 2010-11, 2011-12, 2012-13 and 2013-14 is now filing returns in the state of AOP and registration u/s 10(23C)(iv) has been extra struck off by the Hon'ble Supreme Court. The O/o CIT (Exemption) has also transferred the record to the concerned Assessing Officer', and accordingly requested that these cases may be restored to the files of the Assessing Officer for other grounds of appeal.*

5. The ld. Counsel for the Assessee did not have objection to restoring the files back to the Assessing Officer but he requested the Bench that the files should be restored back to the A.O. only for calculating the tax as per the Act, treating The Tribune Trust as AOP.

6. We have considered the submissions of the ld. DR and ld. Counsel of the Assessee. The files in the aforesaid cases are restored back to the A.O. for calculating taxes treating the Assessee as an AOP with the direction that the Assessing Officer will not make fresh assessments in these case. However, as per the changed status of the Assessee, if some issues need fresh adjudication of old issues already raised in grounds of appeal that may be done, otherwise, only re-calculation of taxes as per the changed states of the Assessee is to be done. Accordingly, the appeals of the Assessee are decided in the aforesaid terms.

7. In the result, the appeals filed by the Assessee are allowed for statistical purposes.

Order pronounced on 12.06.2024.

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

**Sd/-**  
**(DR KRINWANT SAHAY)**  
**Accountant Member**

“rkk.”

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