

आयकर अपीलीय अधिकरण , चण्डीगढ़ न्यायपीठ , चण्डीगढ़
IN THE INCOME TAX APPELLATE TRIBUNAL
‘SMC’ BENCH, CHANDIGARH

BEFORE SHRI SANJAY GARG, JUDICIAL MEMBER

आयकर अपीलसं./I.T.A. No. 781/CHD/2023
निर्धारणवर्ष / Assessment Year : 2018-19

Maharaja Aggarsain Shiksha Samman Yojna, Shop No. 27, 1 st Floor, Paras Colony, Tehsil Thanesar Kurukshetra Haryana 136118	बनाम	Income Tax Officer Ward-1, Kurukshetra
स्थायीलेखासं./PAN NO: AAETM 1077B		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

(PHYSICAL HEARING)

निर्धारितीकी ओरसे/Assessee by : Shri. Parikshit Aggarwal, C.A.
राजस्वकी ओरसे/ Revenue by : Dr. Ranjeet Kaur, Sr. D.R.

सुनवाईकी तारीख/Date of Hearing : 12.11.2024
उदघोषणाकी तारीख/Date of Pronouncement : 14.11.2024

आदेश/Order

The present appeal has been preferred by the assessee against the order passed by the Id. Commissioner of Income Tax, Appeal National Faceless Appeal Centre (NFAC), Delhi dated 20.09.2023 for the Assessment Year: 2018-19. The assessee in this appeal is aggrieved by the action of the Id. CIT(A) confirming the decision of the Assessing Officer in not granting benefit under Section 11 of the Income Tax Act to the assessee by holding that the assessee has been granted registration under Section 12A of the Income Tax Act w.e.f. assessment year 2022-23 and that impugned assessment year

is A.Y 2018-19 and that the said benefit cannot be extended retrospectively to the AY 2018-19.

2. The ld. counsel, firstly, brought my attention to the order of his Tribunal passed in ITA No. 314/CHD/2019 for assessment year 2018-19 whereby the Tribunal vide order dated 05.12.2019 has restored the matter to the file of the ld. CIT(E) to adjudicate afresh on the application of the assessee for registration u/s 12A of the Income Tax Act. The ld. counsel in this respect has submitted that till date the said direction given by the Tribunal vide order dated 05.12.2019 has not been complied with by the ld. CIT(A).

3. The ld. counsel has further submitted that subsequently the assessee has been granted registration u/s 12A of the Income Tax Act w.e.f. assessment year 2022-23. He, in this respect has relied upon first proviso to section 12A(2) of the Income Tax Act to submit that where the registration has been granted to a Trust or Institution under Section 12AA of the Act, then the provisions of section 11 & 12 shall apply to the income of such an assessee from the property held under the trust for any preceding assessment year also, subject to the condition that assessment of such preceding year is pending before the Assessing Officer on the date of such registration.

4. The ld. counsel, therefore, has submitted that as per the aforesaid proviso, since the assessment for the year under consideration was pending as the issue relating to registration under section 12A for the A.Y. 2018-19 was pending before the CIT(E), hence, the assessee is entitled to deduction as per provisions of sections 11 & 12 of the Act.

I find that proviso of section 12A(2) is squarely applicable to the case in hand, therefore, the ld. CIT(E) is directed to give benefit accordingly for the assessment year under consideration to the assessee.

5. In the result, the appeal of the assessee is hereby allowed.

Order pronounced in the open court on 14.11.2024.

Sd/-
(SANJAY GARG)
Judicial Member

Dated : 14.11.2024

“GP/Sr.PS.”

आदेशकीप्रतिलिपिअग्रेषित/ Copy of the order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकरआयुक्त/ CIT
4. विभागीयप्रतिनिधि, आयकरअपीलीयआधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
5. गार्डफाईल/ Guard File

आदेशानुसार/ By order,
सहायकपंजीकार/ Assistant Registrar