

**IN THE INCOME TAX APPELLATE TRIBUNAL
DEHRADUN BENCH**

BEFORE SHRI ANUBHAV SHARMA, JUDICIAL MEMBER

AND

SHRI MANISH AGARWAL, ACCOUNTANT MEMBER

ITA No. 2/DDN/2024

Uttarakhand Civil Aviation Development Authority Sahastradhara Aerodrum Mussoorie By Pass Road, Dehradun-248001. PAN- AAAAU 5634 K	<u>Vs</u>	CIT (Exemption), Lucknow.
APPELLANT		RESPONDENT
Assessee represented by	Sh. Himanshu Sharma, CA	
Department represented by	Sh. Amarpal Singh, Sr. DR	
Date of hearing	14.02.2025	
Date of pronouncement	19.02.2025	

ORDER

PER ANUBHAV SHARMA, JM:

The assessee has come in appeal against the order dated 30.03.2023 passed by the Commissioner of Income Tax, Exemption, Lucknow u/s 12AB(1)(1)(ii)(B) of the Income-tax Act, 1961 (hereinafter referred as the "Act").

2. Heard and perused the record. The appellant society is formed by the order of Government of Uttarakhand, Directorate of Civil Aviation. Learned AR has pointed out that the primary objective of the establishment of the assessee is of developing tourism related infrastructure facilities, promotion of tourism and

construction of Helipads etc. and also to execute rescue operations in case of medical emergencies or natural disasters in the state of Uttarakhand. Learned AR has pointed out that earlier an application for registration u/s 12A of the act was rejected by the learned CIT(E) on 16.3.2016 which was challenged before the Tribunal and the Lucknow Bench vide order dated 15.3.2018 in ITA no. 383/Luck/2016 had allowed the appeal and directed the CIT(E) concerned to grant registration u/s 12A of the Act. A copy of the said order has been perused by us. Learned AR has pointed out that in fact learned CIT(E) had failed to issue the registration.

3. It comes up that appellant had furnished an application for registration u/s 12AB of the Act on 10.3.2022 in Form No. 10 AD read with Rule 17A of the Income-tax Rules, which had been rejected by the impugned order on the basis that the learned CIT(E) was of the view that assessee has failed to establish the nature of charitable activities.

4. After taking into consideration the impugned order it comes up that primarily for the failure of the assessee to respond to the queries raised, the learned CIT(E) Lucknow had doubted the genuineness of the charitable activities. The order in assessee's case dated 15.3.2018 in ITA no. 383/Luck/2016 when taken into consideration categorically establishes that the preliminary objectives are charitable in nature and predominantly serving public utility. In the light of

aforesaid we set aside the impugned order of learned CIT(E), Lucknow with direction to give fresh opportunity of hearing to the assessee and also to take into consideration the observations and conclusions drawn in case of the assessee by the coordinate Bench in order dated 15.3.2018 in ITA no. 383/Luck/2016, to pass an order afresh.

5. The appeal is allowed for statistical purposes.

Order pronounced in open court on 19.02.2025.

Sd/-
(MANISH AGARWAL)
ACCOUNTANT MEMBER

Sd/-
(ANUBHAV SHARMA)
JUDICIAL MEMBER

MP

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT, NEW DELHI