

**IN THE INCOME TAX APPELLATE TRIBUNAL
“DB” BENCH, AGRA**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER &
SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER**

**ITA No. 49/Agr/2021
(Assessment Year 2015-16)**

Sughar Singh Memorial Shiksha Prasar Samiti Gram Safai, Post Heonra, Etawah, UP 206130	Vs.	CIT(Exemption) Lucknow 226010
स्थायीलेखासं. / जीआइआरसं. / PAN/GIR No: AAETS8402Q		
Appellant	..	Respondent

Appellant by :	Sh. Nitin Goyal, Adv.
Respondent by :	Sh. Sukesh Kumar Jain, CIT DR

Date of Hearing	10.02.2025
Date of Pronouncement	10.02.2025

ORDER

PER SATBEER SINGH GODARA, JUDICIAL MEMBER:

This assessee's appeal for assessment year 2015-16 arises against Commissioner of Income Tax(Exemption) [in short, the "CIT(E)"], Lucknow's DIN and Order No. ITBA/COM/F/17/2020-21/1031945741(1) dated 30.03.2021, in proceedings u/s 263 of the Income-tax Act, 1961, hereinafter referred to as the 'Act'.

2. Heard both the parties at length. Case file perused.
3. Coming straightway to the correctness of the Learned CIT(Exemption), Lucknow impugned revision directions under challenge,

the learned counsel submits at the outset that the assessee had already settled all its liability under the Direct Tax Vivad se Vishwas 2020. He has also filed a copy of the Form 5 dated 02.09.2021 issued by the prescribed authority.

3. That being the clinching case emanating from the case file, we are of the considered view that the issue herein more than requires a factual verification than any substantiate adjudication on the issue of correctness of the Learned PCIT revision directions. We therefore deem it proper to uphold the learned PCIT's revision directions herein in principle and leave it open for the Assessing Officer to verify all the relevant facts including the assessee having settled its tax liabilities as per law. Ordered accordingly.

4. This assessee's appeal is partly allowed for statistical purposes.

Order pronounced in the open court on 10.02.2025

Sd/-
(Manoj Kumar Aggarwal)
ACCOUNTANT MEMBER

Sd/-
(Satbeer Singh Godara)
JUDICIAL MEMBER

Dated 10.02.2025

PS: Rohit/Subodh, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR