

**IN THE INCOME TAX APPELLATE TRIBUNAL,
AGRA BENCH, AGRA**

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

ITA No.28/Agr/2024
Assessment Year: 2018-19

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| St. Marks School Society, 71, Karripa Marg Cantt. Jhansi | Vs. | CIT (Exemption), Jhansi. |
| PAN : AAJAS7100B | | |
| (Appellant) | | (Respondent) |

| | |
|---------------|--------------------------------|
| Assessee by | None |
| Department by | Sh. Sukesh Kumar Jain, CIT(DR) |

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|-----------------------|------------|
| Date of hearing | 13.02.2025 |
| Date of pronouncement | 13.02.2025 |

ORDER

Per Satbeer Singh Godara, Judicial Member:

This assessee's appeal for assessment year 2018-19, arises against the Commissioner of Income Tax (Exemption) [in short, the "CIT(E)], Lucknow's Din and order no. ITBA/EXM/F/EXM41/2023-24/1058329611(1) dated 29.11.2023, involving proceedings under section 10(23C)(vi) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

2. Case called twice. None appears at the assessee's behest. We, accordingly, proceeded ex parte against the assessee.

3. It next emerges with the able assistance coming from Revenue side, represented by Shri Sukesh Kumar Jain; learned CIT/DR, that the assessee's grievance raised herein is to the limited extent of its registration under section 10(23C)(vi) of the Act. This is for the precise reason that although it had admittedly moved for impugned registration u/s. 10(23C)(vi), the learned CIT(E) has granted it registration u/s 12 of the Act as it emerges from para 3 of the order under challenge.

4. Faced with this situation, learned CIT(DR) vehemently submits that the assessee's registration under section 11 and 12 makes no difference even if there is no specific relief u/s. 10(23C)(vi) of the Act. We are of the considered view that charging the relevant statutory provision, for the purpose of adjudicating such an application, does not lie with the learned revenue authorities' jurisdiction. We thus conclude that the learned CIT(E)'s impugned order to this limited extent deserves to be reversed as not sustainable in law. We order accordingly.

5. We make it clear before parting that given the fact that this is second round of proceedings and that learned CIT(E) has not commented anything adverse against the assessee, it is held entitled

for registration u/s. 10(23C)(vi) of the Act subject to all just exceptions.

Ordered accordingly.

6. This assessee's appeal is allowed.

Order pronounced in the open court on 13TH February, 2025.

**Sd/-
(MANOJ KUMAR AGGARWAL)
ACCOUNTANT MEMBER**

**Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER**

Dated: 13TH February, 2025.

*aks/-/Subodh

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, Agra