

IN THE INCOME TAX APPELLATE TRIBUNAL
“SMC” BENCH, AGRA

**BEFORE HON’BLE SHRI SATBEER SINGH GODARA, JM AND
HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM**

आयकरअपीलसं./ ITA No. 528/Agr/2024
(निर्धारणवर्ष / Assessment Year:2015-16)

The Central Homeopathic and Biochemic Association Mahadji Nagar Chrwai Naka, Shivpuri Link Road, Gwalior.	बनाम/ Vs.	Income-tax Officer, Ward 1(2), Gwalior.
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AABTT-7788-B		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	Sh. Rajendra Sharma, Adv. – Ld. AR
प्रत्यर्थीकीओरसे/ Respondent by	:	Sh. Shailender Shrivastava – Ld. DR

सुनवाईकीतारीख/ Date of Hearing	:	20-02-2025
घोषणाकीतारीख / Date of Pronouncement	:	22.04.2025

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2015-16 arises out of an order passed by learned Commissioner of Income Tax (Appeals), NFAC, Delhi [CIT(A)] on 16-08-2022 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 143(3) of the Act on 18-12-2017. In the assessment order, Ld. AO denied accumulation as claimed by the assessee to the extent of 15% of gross receipts since the assessee was not registered u/s 12A or u/s 80G. The Ld. CIT(A) confirmed the same against which the assessee is in further appeal before us. The registry has noted delay of 743 days in the appeal.
2. During hearing, Ld. AR fairly stated that the assessee is not having requisite registration to lay its claim on impugned accumulation. This

being the case, we admit the appeal and confirm the action of lower authorities.

3. The appeal stand dismissed.

Order pronounced u/r 34(4) of Income Tax (Appellate Tribunal) Rules, 1963.

Sd/-
(SATBEER SINGH GODARA)
न्यायिक सदस्य / JUDICIAL MEMBER

Sd/-
(MANOJ KUMAR AGGARWAL)
लेखा सदस्य / ACCOUNTANT MEMBER

Dated: 22.04.2025

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT
4. विभागीय प्रतिनिधि/DR
5. गार्डफाईल/GF

ASSISTANT REGISTRAR

ITAT AGRA