

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DB BENCH: AGRA**

**BEFORE SHRI SUNIL KUMAR SINGH, JUDICIAL MEMBER &  
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

**[THROUGH VIDEO CONFERENCING]**

**ITA Nos.122 & 128/Agr/2022**

**[Assessment Years : 2016-17 & 2015-16]**

Lord Krishna Uchya Shiksha Prasar Samiti, House of Ram Kishore Rawat, Holipura, Datia, Madhya Pradesh-475661 <b>PAN-AAAAL3677K</b>	vs	Assessing Officer, National Faceless Assessment Centre, Delhi
<b>APPELLANT</b>		<b>RESPONDENT</b>
<b>Appellant by</b>	Shri Ashok Vijaywargiya, CA	
<b>Respondent by</b>	Shri Shailendra Srivastava, Sr.DR	
<b>Date of Hearing</b>	21.05.2025	
<b>Date of Pronouncement</b>	29.05.2025	

**ORDER**

**PER MANISH AGARWAL, AM :**

The captioned appeals have been filed by the assessee against the order dated 01.06.2022 passed by Ld. Commissioner of Income Tax (A), National Faceless Appeal Centre (“NFAC”), Delhi [“Ld.CIT(A)”] in Appeal No.NFAC/2015-16/10055930 and Appeal No.NFAC/2014-15/10055543 passed u/s 250 of the Income Tax Act, 1961 [“the Act”] arising from the order dated 10.09.2021 passed u/s 147 of the Act and order dated 13.09.2021 passed u/s 147 r.w.s. 144B of the Act pertaining to assessment years 2016-17 and 2015-16 respectively.

2. Since similar issues are raised in the captioned appeals filed by the assessee, both appeals are decided by a common order for the sake of brevity.

3. Brief facts of the case are that the assessee society has filed its return of income on 31.03.2017, declaring total income at INR NIL. Thereafter, the assessee has filed revised return of income on 01.06.2017, declaring total

income at INR NIL. The AO observed that the assessee society was not registered u/s 12AA of the Act and not getting approval u/s 10(23C) of the Act. The main object of the society is to provide education and the trust is engaged in charitable activities. It is found from the assessment order that gross receipts of society during the FY 2015-16 relevant to AY 2016-17 is to the tune of INR 3,45,14,839/- which is more than INR 1 crores. Hence, the society is not eligible for exemption u/s 10(23)(C)(iiiad) and society is showing excess of income over expenditure of INR 14,03,279/- which is more than maximum amount not chargeable to tax. The AO thus opined that the income of INR 14,03,279/- is chargeable to tax as escaped assessment for the FY 2015-16 relevant to AY 2016-17 within the meaning of Explanation 2(b) of section 147 of the Act due to failure on the part of the assessee.

4. In view of the above facts, the case was re-opened u/s 147 of the Act after recording reasons and obtaining satisfaction of Joint Commissioner of Income tax (Exemption), Bhopal. Thereafter, various notices u/s 148 and 142 were issued and duly served through e-filing portal in ITBA to the assessee. In response thereto, the assessee has not complied with any noticed. Further, again notice u/s 142 of the Act was issued on 04.02.2021 alongwith questionnaires wherein certain details were called for and served on the assessee. Thereafter, the assessee furnished information on e-assessment portal as called for vide notices issued. The submissions made through e-filing portal has been examined and placed on record. Thereafter, the assessee has filed its return of income on 09.02.2021, declaring total income at INR NIL in compliance of notice u/s 148 of the Act.

5. After going through the details filed by the assessee society, it is found that the trust has been granted registration under M.P. Government Trust Act on 05.02.2008. The trust has been granted registration u/s 12AA of the Act by CIT(Exemption), Bhopal and Pr.CIT has granted registration u/s 11 & 12 w.e.f. AY 2020-21. Hence, no benefit u/s 11 can be granted in this year i.e. AY 2016-17.

6. Aggrieved against the assessment order, the assessee filed appeal before Ld.CIT(A) who after considering the submissions of the assessee, dismissed the appeal of the assessee.

7. Aggrieved against the order of Ld.CIT(A), the assessee filed appeal before the Tribunal.

8. The Ld. Sr. DR for the Revenue supported the orders of authorities below.

9. We have heard the rival contentions and perused the material available on record. We find that similar and identical issues are decided by the Coordinate Bench of the Tribunal in ITA No.129/Del/2022 [AY 2017-18] order dated 10.02.2025 in assessee's own case wherein the appeal is decided in favour of the assessee. The relevant operative para of the order is reproduced as under:-

2. *“Heard both the parties at length. Case file perused.*
3. *It emerges during the course of hearing that both the lower authorities have rejected the assessee's section 11 exemption claimed for the A.Y. 2017-18 herein for the precise reason that the ld.CIT(Exemption) granted Section 12AA registration on 30.09.2020 which could not be extended as carrying retrospective effect.*
4. *The Revenue vehemently quote hon'ble jurisdictional high court's decision in CIT Vs. M/S Shiv Kumar Sumitra Devi Smarak Shikshan Sansthan (2000) 113 taxman.com 334 (All.), as upheld in (2022) 138 taxman.com 192 (SC), that assessee is not entitled for the impugned exemption benefit.*
5. *We find no merit in the Revenue stand as it has come on record that at the time of framing assessment herein dated 10.09.2021, the assessee had very well succeeded in getting Section 12AA registration. We thus quote section 12A 2nd proviso to hold that*

*benefit of such a registration could not be denied as the re-assessment had been granted as on the date of re-assessed.*

6. *So far as the Revenue reliance of hon'ble jurisdictional high court is concerned, the said assessee's appeal was pending before the tribunal; and, therefore, the benefit of registration under Section 12A could not be held to have covered u/s 12A 2nd proviso as the facts involved herein. We accordingly accept the instant sole substantive grievance and direct the learned Assessing Officer to frame his consequential assessment as per law.*

7. *This assessee's appeal is allowed."*

10. In view of the above facts and submissions by the assessee and following the decision of Co-ordinate Bench of the Tribunal, we direct the AO to frame the assessment afresh as per the direction given by the Tribunal in assessee's own case for AY 2017-18 after providing an opportunity of being heard to the assessee.

11. In the result, both appeals of the assessee are allowed for statistical purposes.

Order pronounced in the open Court on 29.05.2025.

**Sd/-**

**Sd/-**

**(SUNIL KUMAR SINGH)  
JUDICIAL MEMBER**

**(MANISH AGARWAL)  
ACCOUNTANT MEMBER**

*\*Amit Kumar, Sr.P.S\**

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT, AGRA