

IN THE INCOME TAX APPELLATE TRIBUNAL "CUTTACK" BENCH, CUTTACK

**BEFORE SHRI GEORGE MATHAN, JM
AND
SHRI RAJESH KUMAR, AM**

**ITA Nos. 350, 108,109, 351 & 352/CTK/2025 &
SA Nos. 01 to 05/CTK/2025**

(Assessment Years: 2010-11, 14-15, 15-16, 18-19 & 19-20)

Orissa Road Safety Society
7th Floor, Rajaswa Bhawan,
Chandinichowk, Odisha-753002

Vs.

Income Tax Officer, Exemption,
Cuttack, Odisha-753008

(Appellant)

(Respondent)

PAN No. AAAA00839N

Assessee by : Shri Natabar Panda, AR
Revenue by : Shri Nishanth Rao B, DR

Date of hearing: 23.07.2025
Date of pronouncement: 23.07.2025

ORDER

PER PENCH:

These are the appeals filed by the assessee against the orders of Id. CIT (A), NFAC, dated 22.10.2024, 07.04.2025 for A.Ys. 2010-11, 2014-15, 2015-16, 2018-19, 2019-20.

02. Shri Natabar Panda represented on behalf the assessee and Shri Nishanth Rao B represented on behalf of the Revenue.
03. The appeals of the assessee in ITA Nos. 108 & 109/CTK/2025 are time barred by 45 days. Considering the facts and circumstances of the case, we find that there is plausible reason to condone the delay and the delay of filing the appeal is hereby condoned.
04. At the time of hearing, it was submitted by the Learned AR that the assessee had been unable to appear before the Learned CIT (A) as the assessee had not received the hearing notices. It was a submission that the assessee is a society funded by the government and run by the

officials of the state government on deputation. It was a further submission that the assessments in the case of the assessee came to be completed wherein the assessee has been denied the registration under Section 12AA of the Act and the incomes of the assessee have been brought to tax under the head AOP (Association of Persons). It was a submission that for the assessment year 2010-11, 2018-19 & 2019-20, the intimations under Section 143(1) of the Act have been issued and for the A.Ys. 2014-15, 2015-16, the assessment orders are under Section 143(3) of the Act. It was a submission that the issue of registration under Section 12A of the Act is pending before the Honourable Jurisdictional High Court of Orissa. It was a prayer that the issues of the appeal may be restored to the file of the AO for re-adjudication after the decision of the Honourable Jurisdictional High Court in regard to the registration under Section 12A of the Act.

05. In reply, the Learned Senior DR vehemently supported the order of the AO and CIT(A). It was a submission that the assessee does not have registration under Section 12A of the Act and therefore, the assessee at the present moment is liable to be assessed only as an AOP. It was the submission that it was the assessee's duty to represent its case before the Learned CIT(A) and the assessee having failed to do so, further opportunity should not be granted.
06. We have heard the rival consideration. A perusal of the facts of the present case, clearly show that the assessee's petition against the non-granting of the registration under Section 12A of the Act, is pending before the Honourable Jurisdictional High Court of Orissa. The registration under Section 12A will have a substantial bearing on the facts of the present case. This being so, in the interest of justice, the issues in this appeal are restored to the file of the Learned AO for re-

adjudication after the decision of the Honourable Jurisdictional High Court of Orissa in respect of the registration under Section 12A of the Act. The assessee shall keep the learned AO updated in regard to the outcome of its petition before the Honourable Jurisdictional High Court of Orissa in regard to the registration under Section 12A of the Act.

07. In the result, the appeals of the assessee are partly allowed for statistical purposes.
08. The assessee has also filed Stay Petitions No. 1 to 5/CTK/2025. As we have already disposed off the appeals of the assessee by restoring the issues to the file of the AO, the Stay Petitions filed by the assessee become infructuous and are dismissed as infructuous.

Order pronounced in the open court on 23.07.2025.

Sd/-
(RAJESH KUMAR)
(ACCOUNTANT MEMBER)

Sd/-
(GEORGE MATHAN)
(JUDICIAL MEMBER)

Kolkata, Dated: 23.07.2025

Sudip Sarkar, Sr.PS

Copy of the Order forwarded to:

1. The Appellant
2. The Respondent
3. CIT
4. DR, ITAT,
5. Guard file.

BY ORDER,

Sr. Private Secretary/ Asst. Registrar
Income Tax Appellate Tribunal, Cuttack