

INCOME TAX APPELLATE TRIBUNAL
AGRA BENCH "SMC": AGRA
BEFORE SHRI M. BALAGANESH, ACCOUNTANT MEMBER
(Through virtual hearing)

ITA Nos.133 to 135/AGR/2016
(Assessment Years: 2004-05 to 2006-07)

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| The Vijaypur Public Carrier Operators Union, Vijaypur, Dist. Guna, MP | Vs. | ACIT, Range-3, Gwalior |
| (Appellant) | | (Respondent) |
| PAN: AAATT2905M | | |

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|-----------------------|---|
| Assessee by : | Shri Rajendra Sharma, Adv Shri Manuj Sharma, Adv |
| Revenue by: | Shri Sukesh Kumar Jain, CIT DR |
| | |
| Date of Hearing | 18/08/2025 |
| Date of pronouncement | 17/09/2025 |

ORDER

1. The appeal in ITA No. 133/AGR/2016 for AY 2004-05, arises out of the order of the Id. Commissioner of Income Tax (Appeals)-III, Kanpur [hereinafter referred to as 'Id. CIT(A) in short] dated 16.03.2016 against the order of assessment passed u/s 143(3) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') dated 10.10.2006 by the Assessing ACIT, Range-3, Gwalior (hereinafter referred to as 'Id. AO'). Identical issues are involved in all these appeals and hence they are taken up together and disposed of by this common order for the sake of convenience.

2. Though the Assessee has raised several grounds of appeal, I find the only effective issue to be decided in this appeal is as to whether the Assessee Society would be eligible for claiming exemption under section 11 of the Act in the facts and circumstances of the instant case or not.

3. I have heard the rival submissions and perused the materials available on record. The Assessee is a charitable society and had filed its return of income claiming exemption under section 11 of the Income Tax Act. The Learned AO passed the assessment order wherein the benefit of exemption under section 11 of the Act was denied by recording the reason that against the order passed by the Tribunal treating the Assessee as a charitable trust and thereby eligible for exemption under section 11 of the Act, the income tax department had preferred an appeal before the Hon'ble High Court and the order of the said High Court is pending. For this reason, the claim of exemption under section 11 of the Assessee trust was denied by the Learned AO. Against this assessment order, the Assessee preferred an appeal before the Learned CITA Kanpur Camp at Gwalior, who upheld the order of the Learned AO for the same reason. The Learned CITA also noted that Registration under section 12A of the Act was not granted by the Learned CIT(Exemptions) to the Assessee and accordingly, the approach of the Learned AO cannot be faulted with. Aggrieved, the Assessee preferred an appeal before the Tribunal. Later the Assessee was granted registration under section 12AA of the Act by the Learned CIT(Exemptions) with effect from 01-04-1990. Accordingly the Assessee became eligible to claim exemption under section 11 of the Act. Since the registration under section 12AA of the Act is in force and had not been withdrawn by the revenue, the Learned AO is directed to examine the fact whether the Assessee had duly complied with the other conditions stipulated in sections 11 to 13 of the Act so as to make it eligible to claim exemption under section 11 of the Act. For this limited purpose, I deem it fit and appropriate, in the interest of justice and fair play, to restore this appeal to the file of the Learned AO to consider the claim of exemption under section 11 of the Act in the abovementioned terms for the years under consideration. Accordingly, the grounds raised by the Assessee are allowed for statistical purposes.

4. In the result, all the appeals of the Assessee are allowed for statistical purposes.

Order pronounced in the open court on 17/09/2025.

-Sd/-
(M. BALAGANESH)
ACCOUNTANT MEMBER

Dated: 17/09/2025
A K Keot

Copy forwarded to

1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR
ITAT, New Delhi