

IN THE INCOME TAX APPELLATE TRIBUNAL
"B" BENCH, MUMBAI

BEFORE SHRI B.R. BASKARAN (AM) & SHRI AMIT SHUKLA (JM)

I.T.A. NO. 3554/MUM/2008
(Assessment Year 2004-2005)

D.D.I.T(E)-1(1), Mumbai	Vs.	The Maharashtra Housing & Area Development Authority (MHADA) Griha Nirman Bhavan, Bandra (E), Mumbai 51.
(Appellant)	..	(Respondent)

PAN No.AAAJM0344H

Assessee by :	Shri M. Subramanian
Department by :	Shri N.P. Singh (CIT-DR)
Date of Hearing :	12.04.2016
Date of Pronouncement :	04.05.2016

ORDER

PER B.R. BASKARAN, AM :-

The appeal of the revenue is directed against the order dated 25.02.2008 passed by Id CIT(A)-32, Mumbai for assessment year 2004-05, wherein the Ld CIT(A) has held that the assessee is entitled to claim exemption u/s 11 of the Act.

2. The assessee is a statutory authority constituted under a law enacted by the Government of Maharashtra. The assessee had enjoyed exemption u/s 10(20A) of the Act upto the assessment year 2002-03. Section 10(20A) was omitted by the Finance Act 2002 with

effect from AY 2003-04. Accordingly, the assessee applied for registration u/s 12AA of the Act as a charitable institution and the Director of Income tax (Exemption) granted registration to the assessee on 24.2.2003. Accordingly the assessee claimed exemption u/s 11 of the Act for the year under consideration and the same was rejected by the AO. However, the Ld CIT(A) allowed the claim and hence the revenue has filed this appeal before us.

3. At the time of hearing, it was submitted that the AO has rejected similar claim made in AY 2007-08 also and the Tribunal has allowed the claim of the assessee, vide its order dated 16.11.2011 passed in ITA No. 5758/Mum/2010. It was also submitted that the above said order of the Tribunal has since been confirmed by the Hon'ble High Court of Bombay, vide its order dated 08.08.2014 passed in ITA No.656 of 2012.

4. Since the view taken by the Ld CIT(A) finds support from the order of the Hon'ble High Court, referred above, we do not find any reason to interfere with his order passed on the impugned issue.

5. In the result, the appeal filed by the revenue is dismissed.

Order pronounced in the open court on 4th May, 2016.

Sd/-
(AMIT SHUKLA)
JUDICIAL MEMBER

Sd/-
(B.R.BASKARAN)
ACCOUNTANT MEMBER

Mumbai; Dated : 4th May, 2016

SSL

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent
3. The CIT(A)
4. CIT
5. DR, ITAT, Mumbai
6. Guard File.

//True Copy//

BY ORDER,

(Dy./Asstt. Registrar)
ITAT, Mumbai