

**IN THE INCOME TAX APPELLATE TRIBUNAL,
MUMBAI BENCH "T", MUMBAI**

**BEFORE SHRI B.R. BASKARAN, ACCOUNTANT MEMBER AND
SHRI SANJAY GARG, JUDICIAL MEMBER**

**ITA No.639/M/2013
Assessment Year: 2013-14**

M/s. Iris Knowledge Foundation, T-131, Tower 1, 3 rd Floor, International Info Tech Park, Vashi, Navi Mumbai – 400 703 PAN: AAACI1544G	Vs.	Director of Income-Tax (Exemption), Mumbai 6 th Floor, Piramal Chambers, Lalbaug, Mumbai – 400 012
(Appellant)		(Respondent)

Present for:

Assessee by : Shri Ronak G. Doshi, A.R.
Revenue by : Shri B.C.S. Nair, D.R.

Date of Hearing : 27.10.2015
Date of Pronouncement : 27.10.2015

ORDER

Per Sanjay Garg, Judicial Member:

The present appeal has been preferred by the assessee against the order dated 28.11.2012 of the Director of Income Tax (Exemption) [hereinafter referred to as the DIT(E)] relevant to assessment year 2013-14.

2. The grievance raised by the assessee in this appeal is that the assessee had applied for registration of the trust as an 'Educational Institution' whereas the Ld. DIT(E) has registered the assessee as charitable institution pursuing the objects of 'General Public Utility'.

The Ld. A.R. of the assessee has submitted that the main activity of the assessee is in relation to education, hence it should have been registered as charitable institution carrying on activity of education.

3. We find that the order of Ld. DIT(E) is a very short order wherein the Ld. DIT(E) has granted the registration under section 12A to the assessee for carrying out the activity of General Public Utility. However, neither the objects of the assessee trust have been discussed nor there is any evidence on the file that the plea of the assessee that it should be registered as educational institution has been discussed. Even, we find that in the prescribed application form, there is no such column as to under what head or for what activities the institute is to be registered under section 12A. It has also not been provided as to whether the institution is to be registered as a charitable institution pursuing any of the activity as enumerated under section 2(15) of the Act or it should have been registered under a specific head or in case of specific activity like in this case as 'General Public Utility'. Considering the overall facts and circumstances of the case, we restore the matter to the file of the Ld. DIT(E) to examine the contentions raised by the assessee and pass an appropriate order in accordance with law.

4. In the result, the appeal of the assessee is treated as allowed for statistical purposes.

Order pronounced in the open court on 27.10.2015.

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

Sd/-
(Sanjay Garg)
JUDICIAL MEMBER

Mumbai, Dated: 29.10.2015.

* Kishore, Sr. P.S.

Copy to: The Appellant
The Respondent
The CIT, Concerned, Mumbai
The CIT (A) Concerned, Mumbai

The DR Concerned Bench
//True Copy//

By Order

Dy/Asstt. Registrar, ITAT, Mumbai.