

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'SMC-3', NEW DELHI**

BEFORE SHRI J. SUDHAKAR REDDY, ACCOUNTANT MEMBER

ITA No. 2948/Del/2015

AY: 2010-11

Shiksha Samiti Kanina
C/o CA Ajay Kumar Airan
Shop no.443
Old Court Road
Shopping Complex, Model Town
Rewari 123 401

vs. ACIT
Rewari

PAN: AAAJS 3132 P

(Appellant)

(Respondent)

Appellant by : None.

Respondent by : None.

ORDER

This is an appeal filed by the Assessee directed against the order of the Ld. Commissioner of Income Tax (Appeals), Rohtak dated 10.04.2015 pertaining to the Assessment Year (A.Y.) 2010-11.

2. None appeared on both the sides.

2.1. The Revenue has filed an application for adjournment of all the cases which are on board today on the ground that "Sr.D.R. is not available". I am informed that, for the entire week, the department would be seeking adjournments in all the cases posted before this SMC Bench on the same ground. Under the circumstances, as the Bench cannot be allowed to

collapse, I reject some of these applications filed by the Revenue for adjournments and dispose of the case ex parte qua the Revenue on merits.

3. After considering the papers on record I am of the considered opinion that the Assessing Officer should consider the claim of the assessee for exemption u/s 12AA of the Income Tax Act, 1961 (the Act). The assessee has sought this exemption in the appellate proceedings and the Tribunal has the power to admit such a legal claim and remit the same. Hence I admit this claim of the assessee and restore the matter to the file of the Assessing Officer for fresh adjudication of the claim of the assessee u/s 12AA of the Act.

4. In the result the appeal is allowed for statistical purposes.

Order pronounced in the Open Court on 10th August, 2016.

Sd/-

(J. SUDHAKAR REDDY)
ACCOUNTANT MEMBER

Dated: the 10th August, 2016

- *Manga*

Copy forwarded to: -

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR, ITAT

- TRUE COPY -

By Order,

ASSISTANT REGISTRAR