

**IN THE INCOME TAX APPELLATE TRIBUNAL,
'B' BENCH, KOLKATA
[Virtual Court Hearing]**

**Before Shri J. Sudhakar Reddy, Accountant Member &
Shri A.T. Varkey, Judicial Member**

**I.T.A. Nos. 232 & 233/KOL/2020
Assessment Year: 2013-2014**

**Gopsai Avinandan Sangha,..... Appellant
Gopsai Chandrakona Town,
Paschim Medinipur-721201
[PAN:AAATG8930F]**

-Vs.-

**Commissioner of Income Tax (Exemption), Kolkata,..... Respondent
10B, Middleton Street, Kolkata-700071**

Appearances by:

*Shri Soumitra Choudhury, Advocate appeared on behalf of the assessee
Shri Imokaba Jamir, CIT, appeared on behalf of the Revenue*

Date of concluding the hearing : March 31, 2021

Date of pronouncing the order : April 12, 2021

O R D E R

Per Shri J. Sudhakar Reddy, Accountant Member:-

Both these appeals are filed by the assessee. ITA No. 232/KOL/2020 is filed against the order of ld. Commissioner of Income Tax (Exemptions), Kolkata dated 18.12.2019, wherein the application of the assessee for grant of registration under section 12AA of the Income Tax Act, 1961 ('the Act') was rejected vide order dated 18.12.2019. ITA No. 233/KOL/2020 is filed against the order of ld. Commissioner of Income Tax (Exemptions), Kolkata dated 26.12.2019, wherein the application of the assessee under section 80G(5)(vi) for grant of approval was also rejected.

2. We first take up the ITA No. 232/KOL/2020. The assessee is a Society engaged in imparting education as educational Institution through different units i.e. Institute of Science & Technology (IST), Primary Teachers' Training Institute (PTTI) and Bengal College of Teachers' Education (BCTE) under the aegis of Gopsai Avinandan Sangha (GAS), which is the head office. Application for registration under section 12AA was rejected vide orders dated 03.07.2013 by the Id. CIT, Kolkata-XIX. Appeal was filed before the ITAT, 'B' Bench, Kolkata in ITA No. 2244/KOL/2013. Further application for registration under section 12AA was rejected vide orders dated 31.10.2014 by Ld. CIT, Kolkata-XIX. The assessee filed appeal before the ITAT, 'B' Bench, Kolkata in ITA No. 2156/KOL/2014. ITAT, 'B' Bench, Kolkata passed a consolidated order dated 03.01.2018 adjudicating that, the eligibility of the assessee for registration under section 12AA and approval u/s 80G(5)(vi) of the Act has to be decided on merits rather than on the basis of default by the assessee setting aside the orders of the Id. CIT, Kolkata-XIX. Consequent upon the order of the ITAT, 'B' Bench, Kolkata, Id. CIT (Exemptions), Kolkata issued a show cause notice dated 30.08.2019 requisitioning either queries which are all regarding application of income and not relating to the matter of registration. Detailed compliances have been made against the show cause notice. The assessee submitted that the queries raised by the Id. CIT (Exemptions) were outside the ambit for considering the grant of registration, since all the queries were relating to 'application of income' which were a subject matter of assessment and not of registration. The Id. CIT (Exemptions), Kolkata while rejecting the application for grant of registration u/s 12AA of the Act, has taken the basis for such rejection, from the rejection order of the Id. CCIT-X, who rejected the application for exemption under section 10(23C)(vi) of the Act to the assessee vide order dated 22.07.2013. Ld. CIT (Exemption), Kolkata in his rejection order dated 18.12.2019. The observations so made by the Id. CCIT-X, Kolkata in his order rejecting application under section 10(23C)(vi) of the Act did not bear any significance in the regular

assessments as well as reopened assessments. Assessing Officers could not find any occasion to make any addition and/or disallowances.

3. The Id. CIT(Exemptions), Kolkata rejected the application of the assessee for grant of registration under section 12AA of the Act on the following grounds:-

A perusal of the records reveals that the assessee was registered under section 10(23C)(vi) of the Income Tax Act and the Id. Chief CIT-X, Kolkata vide his order dated 22.07.2013 cancelled the registration of the assessee on the following grounds:-

- (i) Shri Pradip Ghosh and Shri Pravash Ghosh withdrew of Trust money in cash for personal purposes in the name of miscellaneous and fuel expenses.
- (ii) Large amount was spent on personal charities out of the Trust funds. Thus the funds of the assessee were not utilized for applying solely educational purposes.
- (iii) Cash was withdrawn from the Trust and no entry was found in the cash book.
- (iv) Trust paid commission on account of admission.
- (v) Cash was withdrawn for personal purposes in the name of payments to AICTE, WBUT, Plantation, Bricks, etc.
- (vi) Income/fund/property of the Trust was utilized for construction of personal residences of Shri Pradip Ghosh.
- (vii) Fund of the Trust was utilized for personal travel purposes, which could not be correlated with education activities.
- (viii) Several instances were there in which Trust fund was not utilized for education purposes.

- (ix) Huge expenditure was incurred on advertisement, hence it was inferred that the trust was running commercial activities.
- (x) Expenditure on placement was found to be non-educational activity.
- (xi) Suppression of receipts was found in the accounts of the Trust;
- (xii) Fund of the Institution was also withdrawn for personal purposes from several reserve funds during the FY 2010-11.
- (xiii) Corpus donations were nothing but the fee charged had to be required to be included in the gross receipts.

4. The assessee submitted as follows on each of the above objections to CIT(Exemptions) point-wise:-

"A letter No. 3961 dated 13.03.20 \3 was issued making requisition to furnish some details specified therein fixing the hearing on 09.04.2013. The said requisition did not require production of books of accounts with supporting evidence(s). Your assessee on the specified date of hearing appeared and filed an adjourned petition describing the reason as to why it was not possible for us to comply the furnishing of requisitioned details. Pertinent to mention here that all the books alongwith related documents had been kept impounded by the Ld. CCIT-X, Kolkata for verification in the proceedings u/s. 10(23C)(vi) of the I.T. Act, 1961. This fact was disclosed through such adjournment petition (copies enclosed and marked as page - 21 to 32). It would not be irrelevant mentioning that we are yet to receive our entire books of accounts, bills, vouchers, bank statements and other documents from 01.04.2008 to 31.03.2013 so impounded and kept by Ld. CCIT-X, Kolkata (refer page - 33). In between, we had been provided some photocopies of the impounded documents as per Hon 'ble High Court's Order so required for the assessment proceedings for the assessment years 2009-2010, 2010-2011, 2011- 2012 and 2012-20:13. This fact of inability to produce books of accounts was missing in the order: of the Ld. CIT-XIX rejecting grant of registration u/s. 12AA of the Act particularly when all the books of accounts alongwith related documents are lying with the Income Tax Department only.

ii) The point-wise requisitioned details as specified in the letter No. 3961 dated 13.03.2013 had been provided alongwith

complete details on 06.05.2013 through a covering letter and this fact may kindly be corroborated from the certified copies of the order sheet (copies enclosed and marked as page -23, 28 & 29). So, all the relevant information required for granting registration were made available before the Learned C.J.T.-XIX, Kolkata during the course of proceedings undertaken.

iii) In spite of the prior information of impounding of all books and related documents by the Ld. CCIT-X, Kolkata for the proceedings u/s. 10(23C)(vi), Ld. CIT-XIX, Kolkata issued the letter No. 1065 dated 24.06.2013 inter-alia mentioning that for non-production of books of account the application for registration u/s. 12A shall be rejected. This is absolutely a case of violation of natural justice as well as arbitrariness and unjustified.

iv) At the stage of grant of certificate u/s. 12A, the only enquiry which could possibly be made would be whether the Society has actually made an application in time and whether the accounts of the Society are maintained in the manner as suggested by the said section.

Beyond that the scope of enquiry would not go (Please refer New Life in Christ Evangelistic Association (NLC) Vs. CIT (2000) 111 Taxman 16 (Mad). In the instant case of your appellant, we have made the application for registration u/s. 12A in time and all the books of accounts of our Society had been maintained in the manner as suggested by the provisions of the Section - 12A.

2. While considering granting of registration u/s. 12AA, your honour shall satisfy yourself only about genuineness of activities of the Institution in accordance with its objects. [Please refer the judgement of PIMS Medical & Education Charitable Society Vs. CIT (2013) 56 SOT 522 (Chd)]. It is also a settled law now that at the stage of granting registration, objects of the Society and not activities or purported utilization of its income for charitable purposes, has to be considered by the Commissioner [Please refer CIT Vs. BKK Memorial Trust (2013) 213 Taxman 1 (Punj & Har.) & DIT Vs. Meenakshi Amma Endowment Trust(2013) 219 Taxman 136 (Kar)].

Section 12AA provides for a procedure to be followed for grant of registration to a trust or institution. The Commissioner shall call for documents and information and hold enquiries regarding the genuineness of the trust or institution. After he is satisfied about the charitable nature of the objects and genuineness of the activities of the institution, he will pass an order granting registration. Conversely, if he is not so satisfied he will pass an order refusing registration, subject to the condition that an opportunity of being heard shall be provided to the applicant and the reason for refusal of registration shall be mentioned in such order.

Ld. CIT-XIX, Kolkata in his order dated 03.07.2013, was remained satisfied about the charitable nature of the objects of the Institution (Please refer the page marked as 14). Regarding genuineness of activities, he concluded unilaterally as well as arbitrarily that the applicant failed to establish the genuineness of its activities for non-production of books especially when the cause of incapacity to produce the books of account for verification before him was amply and sufficiently proved during the proceedings.

Pertinent to mention here that while passing the orders u/s. 10(23C)(vi) of the I.T. Act, 1961, neither Ld. CCIT-X, Kolkata nor Ld. CCIT-7, Kolkata nor Ld.CIT(Exemption), Kolkata in their orders dated 22.07.2013, 29.05.2015 and 29.12.2017 respectively (copies enclosed and marked as page - 34 to 86), mentioned that the activities of the applicant are not genuine. Applications u/s. 10(23C)(vi) of the LT. Act, 1961 made by the applicant have been rejected for some procedural lapses in recording some expenditures in the books of accounts of the applicant as observed by the Ld. CCIT-X, Kolkata. Procedural lapses in recording of some expenditure in the books of accounts can never be taken to be a synonym to the genuineness of the activities of the Institution. [Please refer the case CIT Vs. Red Rose School (2007) 163 Taxmann 19 (All.)]. While considering the application for registration, Section 12AA does not speak anywhere that the CIT shall also see that the income derived by the institution is not being spent for charitable purpose.

Also pertinent that consequent upon the order of Ld. CCIT-X. Kolkata dated 22.07.2013. regular assessment of the Society either u/s. 147 or u/s. 143(3) have been made continuously from Assessment Year 2009-20 onwards i.e., from Assessment Years 2009-2010, 2010-2011, 2011-2012, 2012-2013, 2014-2015, 2015-16 & 2016 - 17. In all such regular assessments, the Assessing Officer categorically found and mentioned that the Applicant - Society has been engaged in the field of 'Educational Activity' only. Copies of all such assessment orders are enclosed herein for your kind perusal and marked as page - 87 to 117. The relevant portion of each order (page nos. 87, 91, 98,104,109 & 114) is marked in fluorescent colour to prove the genuineness of our activities in the field of imparting education so as to corroborate our claim as well. We, once again, claim that the object of our Society is only education and thus genuine. Moreover, we also claim that the activities are always carried out in accordance with the objects of our Society.

3. Kind attention of your honour is also ~ to the fact that proceeding u/s. 10(23C)(vi) of the Act is an independent proceeding and rejection of exemption u/s. 10(23C)(vi) cannot be made the ground for cancellation of registration u/s. 12A of the Act. [Please refer the judgements of Institute of Marketing &

Management Vs. CIT ITA No. 1721/Del/2015 and CIT Vs. Jeevan Deep Charitable Trust ITA No. 471 of 2011 (All.) & CIT Vs. School of Management Sciences ITA No. 2S1 of 2011 (All.)].

4. *Also your honour has instructed us to appear before your honour with books of accounts and other necessary documents. It is once again re-iterated that all the books of accounts alongwith related bills and vouchers for the relevant period are still kept impounded and thus lying with the Revenue. So, from the books of account so kept impounded with the Income Tax Department, your honour would be able to verify the genuineness of our activities well as the performance of the object i.e., educational activity of the Society. Nevertheless, the relevant documents i.e., the documents through which the objects of the Society could be established and the documents through which genuineness of the activity of the Society could be proved are being produced before your honour. The Memorandum of the Society, as amended up-to-date (copies enclosed and marked as page - 118 to 140), wherefrom it can be proved that the object of the Society is to undertake educational activity only and the assessment orders u/s. 147/143(3) passed by the jurisdictional assessing officers from assessment years 2009 - 2010 to 2016 - 2017 after thorough verification of all books of accounts of all such years wherefrom the genuineness of activities in pursuance of its objects can also be proved beyond doubt which are the basics as well as only pre-condition for granting registration u/s. 12AA of the Act, are being furnished before your honour for your kind perusal and needful consideration".*

5. Thereafter the assessee relied on a number of case laws on the proposition that the scope of enquiry for registration under section 12AA of the Act is to examine whether the objects of the Society are charitable in nature and whether the Trust of the Society is genuine. He further submitted as follows:-

"It is pertinent that consequent upon the order of Ld. CCIT-X. Kolkata dated 22.07.2013. regular assessment of the Society either u/s. 147 or u/s. 143(3) have been made continuously from Assessment Year 2009-20 onwards i.e., from Assessment Years 2009-2010, 2010-2011, 2011-2012, 2012-2013, 2014-2015, 2015-16 & 2016 - 17. In all such regular assessments, the Assessing Officer categorically found and mentioned that the Applicant - Society has been engaged in the field of 'Educational Activity' only. Copies of all such assessment orders are enclosed herein for your kind perusal and marked as page - 87 to 117. The relevant portion of each order (page nos. 87, 91, 98,104,109 & 114) is marked in fluorescent colour to prove the genuineness of our activities in the field of imparting education

so as to corroborate our claim as well. We, once again, claim that the object of our Society is only education and thus genuine. Moreover, we also claim that the activities are always carried out in accordance with the objects of our Society”.

6. Ld. CIT(Exemptions), Kolkata considered this explanation of the assessee and thereafter rejected the claim of the assessee for grant of registration under section 12AA of the Act. Being aggrieved, the assessee is in appeal before us.

7. The ld. Counsel for the assessee submits that the ld. CIT(Exemptions), Kolkata raised certain issue based on the observations in the order passed by the ld. Chief CIT while revoking registration granted under section 10(23)(v),(vi) of the Act and has not considered the finding of the Assessing Officer on those very issues which attained during the course of scrutiny proceedings for all the impugned assessment years. He filed copies of the assessment orders passed for the A.Ys. 2009-10, 2012-13 as well as the orders of the ld. CIT(A) for the AY 2012-13, 2011-12, 2010-11 and 2009-10 and submitted that a perusal of these orders of assessment by the Assessing Officer and appellate orders of the ld. CIT(Appeals) for all the assessment years demonstrated that the allegations made by the ld. Chief CIT while revoking registration granted under section 10(23C) of the Act is factually incorrect. He submitted that no addition or adverse action has been taken by the Assessing Officer in the assessment order passed, on so-called material relied upon by the ld. Chief CIT which was found during survey. Thus he submits that all the points raised by the ld. CIT (Exemptions) for rejecting the application of the assessee for registration under section 12AA of the Act were factually incorrect, in view of the finding in the assessment order as well the appellate order. He thus submits that the grounds on which the claim of the assessee for registration under section 12AA of the Act were rejected are no more inexistence and that the assessee should be granted registration under section 12AA of the Act.

8. On the scope and ambit of enquiry for the granting registration to the assessee under section 12AA of the Act, the assessee relied on a number of decisions and submitted that it has to be seen as to whether the objects of the assessee are charitable in nature and whether the activities of the assessee are genuineness or not. The assessee pointed out that there is no dispute that the objects of the assessee are for educational purposes and there is no dispute of the fact that the assessee runs educational institution. He disputed each and every finding of the Id. CIT(Exemptions) in the impugned order and supported his arguments with the findings of the Assessing Officer.

9. The Id. CIT(DR), on the other hand, opposed the contention of the assessee and submitted that the Revenue collected numerous evidences during the course of survey and basing on these evidences came to a conclusion that the assessee has not applied its income, wholly for educational purposes. The Id. D.R. pointed out that the claim of the assessee for granting registration under section 10(23C) was also rejected by the Id. PCCIT, Kolkata. He relied on the pages 1 & 2 of his impugned order dated 26.12.2019. He relied on the points raised by the Id. CIT(Exemptions) towards the end of his order and submitted that the activities of the assessee are not genuine. The Id. DR supported the order of the Id. CIT(Exemptions) and submitted that registration under section 12AA of the Act cannot be granted to the assessee.

10. Both parties agreed that ITA 233/KOL/2020 is consequential to the finding of the ITAT in the appeal ITA 232/KOL/2020 for granting registration.

11. Rival contentions heard. On a careful consideration of the facts and circumstances of the case, we hold as follows:-

The Id. CIT(Exemption), while rejecting the assessee's claim for registration under section 12AA of the Act has stated as follows:-

"I have considered the entire facts. The claim for approval u/s 12AA cannot be accepted for the following reasons:-

(i) Although the Authorized Representative of the society has claimed that the money has been taken out in the name of trustees and other associations for the purposes of education, the evidences on record prove that it was taken for personal purposes and non-educational purposes. The claim of the society is based on a self-serving statement whereas the fact that money was siphoned off for personal use and non-educational purposes is a matter of record based on evidences collected during survey conducted on 10/11/2010.

(ii) The applicant has not controverted the adverse findings recorded by successive Chief Commissioners in their orders dated 03/07/2013 and 31/01/2014.

(iii) Conflicting stands taken by the society regarding treatment of development fees as corpus donation or capital receipts is ambiguous.

(iv) Some funds were utilized for political donation etc which have been recorded in loose papers. These payments cannot be considered as expenditure for the purpose of education.

12. The survey in question was conducted in November, 2010 and the material evidence during the course of survey was considered by the Assessing Officer while passing the scrutiny assessment order for AY 2011-12 passed on 27.03.2015 under section 143(3) of the Act. The Assessing Officer has not drawn any adverse inference based on the material found during the course of survey while completing the assessments. The Id. CIT(A) in his order for the AY 2012-13 has also not drawn any adverse inference against the assessee, based on the material found during the course of survey. We note that the Id. CIT(Exemptions) is basing his order as material found during survey, as interpreted by the Id. CCIT in 10(23C)(vi) proceedings and has not personally examined any of the alleged material. Similar findings of the Assessing Officer in assessment orders passed under section 143(3)/153(3)(ii) of the Act for AY 2011-12 dated 28.03.2015, and assessment order passed under

section 147 read with section 143(3) of the Act for AY 2010-11 dated 28.03.2015. In fact the assessments were reopened on the basis of the material found during the survey. In the order passed under section 143(3) read with section 147 dated 28.03.2015 for the assessment year 2010-11, the Assessing Officer observed that the Hon'ble Calcutta High Court passed an order on 10.12.2013 directing the department to provide an opportunity to the assessee for inspection of documents impounded during the course of survey operation and also furnish the copies thereof. This order of the Hon'ble High Court proves that the observations of the ld. CCIT were without giving opportunity to the assessee and without furnishing copies of seized documents to it. These observations of the ld. CCIT formed the foundation of the finding of the ld. CIT(Exemptions).

13. In all the orders passed under section 143(3) of the Act, the Assessing Officer's categorical finding is that the assessee is engaged in educational activities. The ld. CIT(Exemptions) has also not alleged that the objects of the assessee are not charitable in nature. He was only guided by the findings of ld. Chief CIT by rejecting the grant of registration under section 10(23C) of the Act. The orders of the assessment passed under section 143(3) are the final finding of fact on the material found during the course of search or survey. There is no adverse inference recorded in these orders under section 143(3), on the material found during the course of survey. Hence no adverse inference can be drawn by the ld. CIT(Exemption) on the very same material. It is not a case where the ld. CIT(Exemption) has conducted an enquiry or verification on a case. The ld. CIT(Exemption) has not confronted with the assessee with the material found during the course of survey and adjudicated the issue after receiving the replies/rejoinders of the assessee. In fact, the assessee replied to the allegations made by the ld. CIT(Exemptions). The conclusion and facts can only be drawn by the Assessing Officer during the course of assessment proceedings and as no adverse inference has been drawn in various assessment orders passed,

some of which were reopened based on the material found during the course of survey, we are of the considered opinion that the material found during the course of survey cannot be the basis for rejection of the claim of the assessee for registration under section 12AA of the Act.

14. Hon'ble Punjab & Haryana High Court in the case of CIT-1, Ludhiana -vs.- Spring Dale Educational Society (2011) 16 taxmann.com 285 in ITA No. 166 of 2011 held that, while examining application seeking registration under section 12AA of the Act, the Commissioner should only satisfy himself about genuineness of activities as enumerated in clause (b) of section (1) of section 12AA of the Act. The manner of application of funds does not fall within the purview of Commissioner at this stage.

15. Similarly the Hon'ble Karnataka High Court in the case of DIT -vs.- Garden City Educational Trust (2010) 191 Taxman 238 held that, the manner of application of funds and as to whether the assessee can claim benefit of exemption in terms of section 11 & 12 are questions which have to be examined by the Assessing Officer at this stage of assessment and not by the Commissioner while granting registration under section 12A of the Act.

16. The Hon'ble Allahabad High Court in the case of CIT-vs.- Red Rose School (2007) 163 Taxmann 19 (All.) held as follows:-

"Section 12AA, which lays down the procedure for registration, does not speak anywhere that the Commissioner, while considering the application for registration, shall also see that the income derived by the Trust or the Institution is either not being spent for charitable purpose or such Institution is earning profit. The language used in the section only requires that activities of the Trust or the Institution must be genuine, which accordingly would mean that they are in consonance with the objects of the Trust/Institution, and are not mere camouflage but are real, pure and sincere and not against the proposed objects. The profit earning or misuse of the income derived by charitable institution

from its charitable activities may be a ground for refusing exemption only with respect to that part of the income but cannot be taken to be a synonym to the genuineness of the activities of the Trust or the Institution”.

17. In all these cases, it is laid out that the Id. CIT(Exemption) should examine whether the objects of the Trust or Institution are charitable in nature or not and as to whether the activities of the Trust/Institution are in consonance with these objects. We find that the objects of the Society are charitable in nature. We also find that the activities of the Society are in accordance with the objects. The Assessing Officers in their assessment orders have recognized these facts as is clear from the following findings:-

Assessment order dated 27.03.2015 for the assessment year 2012-13 in page 2 at para 1:-

“The assessee is a voluntary organization. It is engaged in imparting education through different units, i.e., (i) Institute of Science and Technology (IST), which is approved by AICTE and affiliated to WBUT & WBSCTE, offers post graduate as well as diploma course on different branches of science & technology. (ii) Primary Teachers' Training Institute (PTTI) affiliated to WBBPE, offers diploma in elementary education, (iii) Bengal College of Teachers' Education (BCTE), which is affiliated to Vidyasagar University, offers bachelor's degree in education. The three units are under the aegis of Gopsai Avinandan Sangha (GAS), which is the head Office. Separate income Expenditure A/c., Receipts & Payment A/c. and Balance Sheet are maintained for each unit. The accounts of individual unit are consolidated with the accounts of Gopsai Avinandan Sangha. The date of Incorporation of the organization is 14/08/2003.

Assessment order dated 28.12.2020 for the assessment year 2014-15 in page 2 at para 2:-

“During the year under consideration, the assessee trust was engaged in the field of education. The assessee trust runs educational institutions namely, M/s. Gopsai Avinandan Sangha Primary Teachers' Institute, M/s. Bengal College of Teacher Education, M/s. Institute of Science and Technology and M/s. College for Teacher Education”.

Assessment order dated 28.12.2020 for the assessment year 2015-16 in page 2 at para 2:-

“During the year under consideration, the assessee trust was engaged in the field of education. The assessee trust runs educational institutions namely, M/s. Gopsai Avinandan Sangha Primary Teachers’ Institute, M/s. Bengal College of Teacher Education, M/s. Institute of Science and Technology and M/s. College for Teacher Education”.

The findings of Assessing Officers all dated 28.03.2015 for assessment years 2009-10, 2010-11 & 2011-12 are similar to the findings of Assessing Officer for Assessment Year 2012-13 and these findings of the Assessing Officers support the fact that the objects of the assessee is charitable in nature and its activities are in accordance with the objects of the Society.

18. In view of the above, we direct the Id. CIT(Exemption) to grant registration to the assessee under section 12AA of the Act. Consequently we also direct the Id. CIT(Exemptions) to consider the approval of registration under section 80G(5) of the Act.

19. In the result, both the appeals of the assessee are allowed.

Order pronounced in the open Court on April 12, 2021.

**Sd/-
(A.T. Varkey)
Judicial Member**

**Sd/-
(J. Sudhakar Reddy)
Accountant Member**

Kolkata, the 12th day of April, 2021

*Copies to : (1) Gopsai Avinandan Sangha,
Gopsai Chandrakona Town,
Paschim Medinipur-721201*

*(2) Commissioner of Income Tax (Exemption), Kolkata,
10B, Middleton Street, Kolkata-700071*

*(3) Commissioner of Income Tax- ,
(4) The Departmental Representative
(5) Guard File*

By order

*Assistant Registrar,
Income Tax Appellate Tribunal,
Kolkata Benches, Kolkata*

Laha/Sr. P.S.