

Bright Educational And Welfare Society

Civil Writ Jurisdiction Case No.2292 of 2023

FORUM

Patna High Court

ORDER DATE

04 May 2023

NOTE TYPE

Source extract

01 CONCLUDING COURT PASSAGE - SOURCE EXTRACT

A revision was filed by the assessee which was dismissed as per Annexure-9. The revisional authority in fact found that though the challenge was related to the assessment carried out against the assessee, a firm, who was issued with PAN No. AAGFB5910L but the requisite fee was filed against the new PAN account. The application of the assessee hence was dismissed as not maintainable. We are not convinced that there is any valid argument against the assessment of the assessee as a firm with PAN No. AAGFB5910L for the year AY 2017-2018. The assessee admits that an application was filed as an AOP but the registration was issued as a firm; which is hard to believe, especially since the assessee claims that from the time of its registration in 2004, the assessee had been regularly filing returns, an authenticated copy of which has not been produced here. The earlier returns filed relating to the first PAN number issued was as a firm, and not as an AOP. Obviously, in the AY 2015-2016, the assessee filed a fresh application for registering the very same institution as a charitable institution under Section 12AA of the Act, without surrendering the earlier PAN issued in the very same name. This was to avail the benefit of Section 12AA. We are of the opinion that the assessee from the above facts is guilty of misrepresentation and even fraud; prima facie, from the above disclosed facts. We do not say anything about the measure employed for obtaining the registration under Section 12AA, but however, leave it to the Income Tax Officer to take appropriate proceedings. As to the challenge against the assessment made, we are convinced that there is absolutely no reason to interfere with the original order or the revisional order. The writ petition would stand dismissed.

SOURCE & VERIFICATION

Supplied court copy / compilation pp. 666-673

READ ORDER

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