

Deo Mangal Memorial Trust

I.T.A. No. 65/Pat/2020

ITAT - Patna | Source extract brief | 7 source pages

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01 FACTS OF THE CASE

“the appeals is hereby condoned and these three matters are admitted for adjudication. 1.1 This is a batch of three appeals having additions made on same issue for all the three years under consideration. Accordingly, these three matters are being disposed of by a single order. For the sake of convenience, the appeal for AY 2013-14 (ITA No. 65/Pat/2020) is being taken as the lead case. In this case, it is seen that it is an old pending matter which for some reason has been allowed to linger on. It is also seen that ever since the hearing on 16.10.2023 none have appeared from the side of the petitioner, being the assessee. In any case, it is decided to not keep this ...” (source PDF page 2)

02 DISCUSSION BY THE HON'BLE TRIBUNAL

“We have carefully considered the submission of Ld. DR and also perused the contents of paper books and carefully gone through the orders of authorities below. A plain reading of section 2(15) of the Act would reveal that in case a charitable organization is carrying out the activities pertaining to relief of the poor; education; yoga, medical relief; preservation of environment, and preservation of monuments or place or objects of artistic or historic interest; then the proviso will not be applicable as it is triggered only when the residual limb of the definition of charitable purpose being “any other object of general public utility” is ...” (source PDF page 5)

03 JUDICIAL DECISION

“In the result, these appeals filed by the Revenue are allowed for statistical purposes.” (source PDF page 6)

04 OUTCOME — IN FAVOUR OF

Revenue: procedural/statistical relief only. A remand or statistical allowance does not finally decide the underlying tax merits. Review the operative directions for each ground.

05 AKHB REVIEW POINT

Prepare the evidence and service chronology for the restored proceedings; identify the authority receiving the remand and comply with its hearing directions. The remand does not delete tax on its own.

SOURCE & VERIFICATION

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AI DISCLOSURE

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