

Sarvodaya Samaj Kalyan Sansthan

ITA No.: 563/PAT/2024

ITAT • Patna | Source extract brief | 7 source pages

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01 FACTS OF THE CASE

"This appeal filed by the assessee is against the order of the Id. Commissioner of Income Tax (Appeals)-NFAC, Delhi [hereinafter referred to as Ld. 'CIT(A)'] passed u/s 250 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') for AY 2018-19 dated 25.06.2024. 2. The assessee is in appeal before the Tribunal raising the following grounds of appeal: "1. For that the order passed by learned Commission of Income-tax (Appeals) confirming the order passed by CPC, Bengaluru is bad in law as well as on facts. 2. For that the Ld. CIT (Appeals) has further grossly erred in confirming the finding of learned A.O. of treating the appellant trust as AOP for charging tax at ..." (source PDF page 1)

02 DISCUSSION BY THE HON'BLE TRIBUNAL

"We have heard the Ld. DR. Before us, the assessee had also filed a paper book containing the written submission. It is stated that the appellant-assessee being an Institution solely existing for educational purpose within the meaning of section 10(23C)(iiiad) of the Income Tax Act and is registered under the Societies Act, 1960. The assessee is running an ITI College in the remotest area of Jamui District of Bihar and imparting education to poor students. The primary objective of the assessee-Society is not profit-motive, rather the objective of the assessee-Society is to serve the Society by way of charity as defined in section 2(15) of the ..." (source PDF page 5)

03 JUDICIAL DECISION

"In the result, the appeal of the assessee is allowed." (source PDF page 6)

04 OUTCOME — IN FAVOUR OF

Assessee, for the issues disposed of in the quoted result. Check the full reasoning for whether relief is substantive or procedural, and verify subsequent proceedings before relying on it.

05 AKHB REVIEW POINT

Read the numbered grounds and operative reasoning together. Match the statutory provision, assessment year, jurisdiction and material facts before relying on this order; check later appeals, stays and amendments.

SOURCE & VERIFICATION

[Read the supplied court / tribunal copy \(PDF\)](#)

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AI DISCLOSURE

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