आयकर अपीलीय अधिकरण, हैदराबाद पीठ

IN THE INCOME TAX APPELLATE TRIBUNAL
Hyderabad ' A ' Bench, Hyderabad

Before Shri R.K. Panda, Accountant Member
AND
Shri Laliet Kumar, Judicial Member

ITA No.1884 & 1885/Hyd/2019 and ITA No.299/Hyd/2020		
Assessment Year: Not Applicable		
Fernandez Foundation, Hyderabad. PAN : AAACF3069M.	Vs.	Commissioner of Income Tax (Exemption), Hyderabad – 500 004.
(Appellant)		(Respondent)
Assessee by:	Shri S. Ravi, Advocate.	
Revenue by:	Shri Rajendra Kumar, CIT-DR	
Date of hearing:	16.11.2022	
Date of pronouncement:	08.12.2022	

O R D E R

PER BENCH :

The appeals of the assessee arise from the order of Commissioner of Income Tax (Exemptions), Hyderabad dt.30.08.2019 and dt.15.05.2020 involving proceedings under section 12AA(1)(b)(ii), 80G(5)(vi) and 10(23C)(vi) of Income Tax Act, 1961 (in short, "the Act"), respectively.

2. The grounds raised by the assessee in ITA No.1884/Hyd/2019 read as under :

> *"1. The order of the Commissioner of Income Tax (Exemptions) is contrary to the provision of law and is bad in law.*
>
> *2. The order of the Commissioner of Income Tax (Exemptions) is erroneous on facts and in law.*
>
> *3. The Commissioner of Income Tax (Exemptions) is erred in drawing incorrect conclusions from facts.*
>
> *4. The Commissioner of Income Tax (Exemptions) has erred in concluding that activities conducted by the Trust, and its objectives, are not charitable in nature.*
>
> *5. The Commissioner of Income Tax (Exemptions) has erred in not granting registration u/s 12A of the Income Tax Act, 1961."*

2.1. Subsequently, assessee had raised the following additional grounds :

> "*The order of the Commissioner of Income Tax (Exemptions) rejecting the application u/s 12AA is bad in law in view of it having been passed and sent after the time permitted u/s 12AA(1)(b) of the Income Tax Act, 1961.*
>
> *2. The order of the Commissioner of Income Tax (Exemptions) rejecting the application u/s 12AA should be treated as invalid and never to have been issued in view of the said order not being in conformity with Circular No.19 of 2019."*

3. The grounds raised by the assessee in ITA No.1885/Hyd/2019 read as under :

"1. The order of the Commissioner of Income Tax (Exemptions) is contrary to the provision of law and is bad in law.

2. The order of the Commissioner of Income Tax (Exemptions) is erroneous on facts and in law.

3. The Commissioner of Income Tax (Exemptions) is erred in drawing incorrect conclusions from facts.

4. The Commissioner of Income Tax (Exemptions) has erred in concluding that activities conducted by the Trust, and its objectives, are not charitable in nature.

5. The Commissioner of Income Tax (Exemptions) has erred in not granting registration u/s 80G(5)(vi) of the Income Tax Act, 1961."

4. The grounds raised by the assessee in ITA No.299/Hyd/2020 read as under :

"1. The order of the Commissioner of Income Tax (Exemptions) is contrary to the provision of law and is bad in law.

2. The order of the Commissioner of Income Tax (Exemptions) is erroneous on facts and in law.

3. The Commissioner of Income Tax (Exemptions) is erred in drawing incorrect conclusions from facts.

4. The Commissioner of Income Tax (Exemptions) has erred in concluding that activities conducted by the Trust, and its objectives, are not charitable in nature.

5. The Commissioner of Income Tax (Exemptions) has erred in treating assessee as a profit making entity.

6. The Commissioner of Income Tax (Exemptions) has erred in concluding that there is no element of philanthropy / clarity in the activities carried out by the assessee.

7. The Commissioner of Income Tax (Exemptions) has erred in not granting registration u/s 10(23C) (vi) of the Income Tax Act, 1961."

5. Before us, at the outset, both parties submitted that the issues raised in all the three appeals are identical. In view of the aforesaid submissions, we, for the sake of convenience proceed to dispose of all the captioned appeals by a consolidated order but however, refer to the facts in ITA No.1884/Hyd/2019.

5.1. Facts of the case, in brief, are that till 02.08.2018 assessee was a private limited company and on 03.08.2018, assessee converted the said company into a Section 8 Company and changed the name to "Fernandez Hospital". However, while filing Form 10A/10G online, the assessee had given the name as "Fernandez Hospital Foundation". The certificate issued by the Registrar of Companies was given to the assessee foundation as "Fernandez Hospital". Further, the PAN data shows that the PAN was obtained in the name of "Fernandes Foundation". Due to the mismatch in the name of the assessee from ROC to Form 10A/10G, a notice dt.28.06.2019 was issued to the assessee to the address mentioned in Form 10A / 10G to appear and produce its original Memorandum of Association (MoA) Trust Deed for verification and to furnish a detailed reply on specific points on or before 18.07.2019. In response thereto, assessee vide letter dt.18.07.2019 had filed certain documentary evidence. On perusal of the evidence filed by the assessee, the application of assessee was rejected by the ld.CIT(E) vide order dt.30.08.2019 treating the same as non-est due to ambiguity with regard to the name of assessee company and also list of directors. Further it was pointed out by the ld.CIT(E) that the assessee is involved in activities which are in the nature of trade and provides services at market rates. Besides that assessee had

also violated the provision of section 13 of Income Tax Act 1961, as huge amounts were paid to the directors/ interested persons.

6. Feeling aggrieved with the order of ld. CIT(E), assessee is now in appeal before us.

7. Before us, ld. AR submitted that the activities conducted by the assessee are charitable in nature and that ld.CIT(E) has wrongly rejected assessee's application for grant of registration u/s 12AA of the Act and that the order passed by ld.CIT(E) is not in accordance with law.

8. ld. AR in support of his case filed the written submissions to the following effect :

> *"1. It is respectfully submitted that the Petitioner was originally a private company limited by shares incorporated under the provisions of the Companies Act, 2013.*
>
> *2. On 17-02-2018, the Appellant altered its memorandum and articles of association with the object to convert into a Charitable Company as provided under Section 8 of the Companies Act, 2013. (The amended articles and memorandum are at pages 10-14 of paperbook-1).*
>
> *3. On 03-08-2018, the application for conversion of the Appellant into a Charitable Company as provided under Section 8 of the Companies Act 2013 was accepted and a fresh certificate of incorporation dated 03-08-2018 was issued (pg no. 5 of Paperbook 1). A license was also issued under Section 8(5) of the Companies Act, 2013(pg. no. 6).*
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> *4. On 25-02-2019, the Appellant made an application for registration under Section 12AA, Section 80G and Section 10(23C) of the Income Tax Act, 1961. (pg. 2 of paper book 1)*

5. The Respondent has rejected the application made by the Appellant by an order dated 30-08-2019 almost a year after the Appellant converted itself into a Charitable Company under the provisions of Section 8 of the Companies Act, 2013. The rejection majorly on the ground that the Appellant was involved in profit making activity. However, this finding of the Respondent was based on material in relation to the Appellant Company prior to its conversion into a Charitable Company as provided under Section 8 of the Companies Act, 2013.

6. The Respondent ought to have appreciated the fact that the application made by the Appellant for grant of registration was on the basis of its conversion into a Charitable Company under the provisions of Section 8 of the Companies Act, with effect from 03-08-2018. The past history of the Company when it was not undertaking charitable activities cannot be looked into. Therefore any material looked into by the Respondent in relation to the affairs of the Appellant prior to 03-08-2018 is irrelevant.

7. Therefore once the impugned rejection order of the Respondent is based on material/evidence in relation to affairs of the Appellant prior to 03-08¬2018, such material is irrelevant and consequently the order is vitiated. In this regard reliance is placed on the judgement of the Constitution Bench of the Hon'ble Supreme Court in the Case of Dhirajlal Girdarilal Vs. Commissioner of Income Tax, Bombay (AIR 1955 SC 271) wherein it was held as follows;

"It is well established that when a court of fact acts on material, partly relevant and partly irrelevant, it is impossible to say to what extent the mind of the court was affected by the irrelevant material used by it in arriving at its finding. Such a finding is vitiated because of the use of inadmissible material and thereby an issue of law arises"

8. The Hon'ble Supreme Court in the case of M/S New Noble Educational Society Versus The Chief Commissioner of Income Tax has laid down various guidelines for examination and grant of registration under Section 12AA of the Income Tax Act, 1961. For convenience, para 76 of the Judgement summarizing all the conclusions is extracted below;

"76. The conclusions of this court are summarized as follows:

a. It is held that the requirement of the charitable institution, society or trust etc., to 'solely' engage itself in education or educational activities, and not engage in any activity of profit, means that such institutions cannot have objects which are unrelated to education. In other words, all objects of the society, trust etc., must relate to imparting education or be in relation, to educational activities.

b. Where the objective of the institution appears to be profit-oriented, such institutions would not be entitled to approval under Section 10(23C) of the IT Act. At the same time, where surplus accrues in a given year or set of years per se, it is not a bar, provided such surplus is generated in the course of providing education or educational activities.

c. The seventh proviso to Section 10(23C), as well as Section 11(4A) refer to profits which may be 'incidentally' generated or earned by the charitable institution. In the present case, the same is applicable only to those institutions which impart education or are engaged in activities connected to education.

d. The reference to 'business ' and 'profits ' in the seventh proviso to Section 10(23C) and Section 11(4A) merely means that the profits of business which is 'incidental' to educational activity — as explained in the earlier part of the judgment i.e., relating to education such as sale of text books, providing school bus facilities, hostel facilities, etc.

e. The reasoning and conclusions in American Hotel (supra) and Queen's Education Society (supra) so far as they pertain to the interpretation of expression 'solely' are hereby disapproved. The judgments are accordingly overruled to that extent.

f. While considering applications for approval under Section 10(23C), the Commissioner or the concerned authority as the case may be under the second proviso is not bound to examine only the objects of the institution. To ascertain the genuineness of the institution and the manner of its functioning, the Commissioner or other authority is free to call for the audited accounts or other such documents for recording satisfaction where the society, trust or institution genuinely seeks to achieve the objects which it professes. The observations made in American Hotel (supra) suggest that the Commissioner could not call for the records and that the examination of such accounts would be at the stage of assessment. Whilst that reasoning undoubtedly applies to newly set up charities, trusts etc. the proviso under Section 10(23C) is not confined to newly set up trusts — it also applies to existing ones. The Commissioner or other authority is not in any manner constrained from examining accounts and other related documents to see the pattern of income and expenditure.

g. It is held that wherever registration of trust or charities is obligatory under state or local laws, the concerned trust, society, other institution etc. seeking approval under Section 10(23C) should also comply with provisions of such state laws. This would enable the Commissioner or concerned authority to ascertain the genuineness of the trust, society etc.

This reasoning is reinforced by the recent insertion of another proviso of Section 10(23C) with effect from 01.04.2021.

9. A perusal of paras 76(b), (c), (d) above would clearly show that profit making is not bar for granting of registration under Section 12AA provided such profits are generated in the course of charitable activities and such profits are applied again towards fulfilment of the objects.

10. Sufficient time has elapsed since the application for grant of registration until today. Therefore there is adequate material the Respondent can verify i.e. material after conversion of the Appellant into a Section 8 Company, rather than basing his findings on material collected prior to conversion of the Appellant into a Section 8 Company. Further the order of the Hon'ble Supreme Court further strengthens the verification of such records."

9. Beside the above, ld. AR had also drawn our attention to the following paragraphs in the case of New Noble Educational Society [2022] 143 taxmann.com 276 (SC) (supra) wherein it was held as under :

"62. Section 10(23C) has many provisos. The first proviso enjoins the concerned fund, trust or institution to apply to the concerned authority i.e., the Commissioner, for grant of approval and sets out the timeline for doing so. These include situations where a trust or institution was granted approval up to a particular point in time and sought extension. The second proviso by sub-clause (ii) requires the Commissioner to make such enquiries to specify about the genuineness of the activities of the fund, trust or institution and compliance of such requirements of other laws in force by such fund, trust or institution. Upon considering the materials the Commissioner or the concerned authority can pass an appropriate order granting approval for a specific period of time, or reject the application. The second proviso importantly indicates that before granting approval to any fund, trust or institution, the Commissioner or the concerned authority 'may call for such documents' including audited annual accounts or information from the fund, or trust or institution etc., as is deemed necessary for recording satisfaction about the genuineness of the activities. The judgment in American Hotel (supra) dealt extensively with the effect of the provisos to Section 10(23C). While doing so, the court made certain remarks with respect to the effect of these provisos characterizing a few of them as those dealing with the stage of considering applications for approval or registration and other as those dealing with application of income or receipts of the trust. In respect of the latter, this court was of the opinion that the question of application of income or profits could arise only at the stage of assessment. The court was also of the opinion that the audited books of account would be of little or no relevance at the stage of registration or approval.

63. Having regard to the plain terms of the second proviso to Section 10(23C), which refers to the procedure for approval of applications including those made by trusts and institutions imparting education, one can discern no such restrictions. From the pointed reference to 'audited annual accounts' as one of the heads of information which can be legitimately called or requisitioned for consideration at the stage of approval of an application, the inference is clear: the Commissioner or the concerned authority's hands are not tied in any manner whatsoever. The observations to the contrary in American Hotel (supra) appear to have overlooked the discretion vested in the Commissioner or the relevant authority to look into past history of accounts, and to discern whether the applicant was engaged in fact, 'solely' in education. American Hotel (supra) excluded altogether inquiry into the accounts by stating that such accounts may not be available. ***Those observations in the opinion of the court assume that only newly set up societies, trusts, or institutions may apply for exemption. Whilst the statute potentially applies to newly created organizations, institutions or trusts, it equally applies to existing institutions, societies or trust, which may seek exemption at a later point.*** *At the same time, this court is also of the opinion that the Commissioner or the concerned authority, while considering an application for approval and the further material called for (including audited statements), should confine the inquiry ordinarily to the nature of the income earned and whether it is for education or education related objects of the society (or trust). If the surplus or profits are generated in the hands of the assessee applicant in the imparting of education or related activities, disproportionate weight ought not be given to surpluses or profits, provided they are incidental****. At the stage of registration or approval therefore focus is on the activity and not the proportion of income. If the income generating activity is intrinsically part of education, the Commissioner or other authority may not on that basis alone reject the application.***

10. It was the submission of the learned counsel for the assessee that the activities of the assessee are akin to the activities of The Bill & Melinda Gates Foundation (BMGF), Tata Foundations etc. It was submitted though these are business houses yet they are involved in philanthropist work.

11. Per contra ld. DR submitted that the name of the assessee is different from ROC record and PAN to Form 10A/10G and that there was an ambiguity with regard to the name of assessee and its directors and it is evident from the declarations filed by the assessee dt.25.02.2019 in Form 11(5) and 13(1)ld. DR of the Income Tax Act. With respect to the mismatch of name of assessee company and its directors, ld. DR has drawn attention to paras 3 to 3.1 of the order of ld.LD. DR(E).

"3. The assessee till 02.08.2018 was a Private Company. On 03.08.2018, the assessee has converted the said company into Section 8 Company and changed the na"e to "Fernandez Ho'pital'. However, the while filing Form 10A/10G online, the assessee has given the na"e as "Fernandez Hospital Foun"ation". The Certificate issued by the Registrar of Companies is given to the "ssessee foundation as "Fernandez Hospital". Further, the PAN data shows that the PAN is obtained in the"name "Fernandez Foun"ation". Thus, there is mismatch in the name of the assessee. Thus, name of the assessee is different in the ROC certificate, PAN and Form 10A/10G.

3.1 Further. in the applications in Form 10A and 1CG, the name of the Directors are given as follows:

1) *Ms. Evita Francesca Fernandez, Director*
2) *Ms. Leila Inez Campos, Director*
3) *Mr. Pramod Gaddam, Director.*

The assessee has filed declarations dated 25 02.2019, in Form 11(5) and 13(1)(c) of the Income Tax Act. of the above Directors. However, the assessee has filed declarations dated 25.02.2019, in Form 11(5) and 13(1)(c) of the Income Tax Act, of the following Directors:

1. *Ms.Evita Francesca Fernandez - Chairperson & Managing Director*
2. *Ms Olinda Timms - independent Director*
3. *Mr. Ragunathan Kanner - Independent Director*
4. *Mr. Peter Leslie Martin - Non-Executive Director*

Further, the acknowledgement of Income Tax Returns for the last three years of the above four Directors have been filed. The assessee has not filed any copy of amendment being registered before the Registrar of Societies."

12. Ld. DR further submitted that from the perusal of the profit and loss account of assessee for the period ending with 31.03.2018, it is clear that assessee had earned a profit of Rs.23.54 crores on total revenue from operations of Rs.141.90 crore, which indicates that the assessee company is a profit-making company. He submitted that on conversion into section 8 company and by mere mentioning in the Memorandum that the income and properties of the company can be used for public charity and disables its use for private benefit does not imply that the income of the assessee is used for public charity. Ld. DR further submitted that though the assessee had mentioned in its objects that they are into medical relief through maternity homes but they are charging market rates for the treatment. He drew our attention to paras 4.2 to 4.7 of the order of ld.CIT(E) which read as under :

> *"4.2 As seen from the above, the assessee is a profit making entity when it was a private company. On conversion into Section 8 Company and mere mentioning of 'The Memorandum mandates that the income and properties of the company can only be used for public charity and disables its use for private benefit." does not imply that the income of the assessee is used for public charity. The same is discussed in the ensuing paragraphs.*
>
> *4.3 On perusal of the Profit & Loss account of tree assessee company for the period ending 31.03.2018, it is observed that the assessee earned a profit of Rs. 23.54 Crores on total revenue from operations of Rs. 141.90 Crores i.e. 17%. This indicates that the assessee company is a profit making company Though the assessee in its submissions mentioned that. on conversion of the assessee private company into a company under Section 8 of the Companies Act, 2013. the activity of the assessee remained the same. This is clear from the provisional statement of Income & Expenditure account of FY 2018-19. in which the revenue from healthcare services and educational activities stood at Rs. 1,72,62,75.961/-, against Rs. 1,41.90,06 829/- of FY 2017-18. Thus, there is increase in the receipts.*

*4.4 The assessee has not reduced the charges I fees or giving the treatment at subsidized rates on conversion from private company into a Section 8 Company. The previous charges are continuing even after conversion into a Section 8 Company. There is no evidence shown by the assessee that they are charging less fee / no fee at all. The assessee has nowhere in the MoA mentioned that it is going to extend the medical facilities to the poor. The words "Not for Profit" does not appear in the MoA. Further. the clause at 5(11) that directors won't take any portion of the profits of the assessee is only to safeguard, but the core charitable object is not demonstrated The relevant clau*se is *reproduced below:*

> *"(ii) No portion of the profits, other income or property aforesaid shall he paid or transferred. directly or indirectly, by way of dividend, bonus or otherwise by way of profit. to persons who, at any time are, or have been, members of the company or to any one or more of them or to any persons claiming through any one or more of them."*

5. The assessee has submitted a list containing "Details of Beneficiaries of the activities undertaken". The list contains the name of patient, IP No., Reg. date, Discharge date. No f days stay, address, case type and Healthcare Concession extended. On perusal of the said list, it is observed that the assessee has given concession to 180 patients ranging from Rs. 5,100/- to 12,87,533/-. A total of 27 patients were given concession more than Rs. 1,00.000.1-. However, the assessee has not given any details about how the beneficiaries are picked, whether they have displayed any board in the premises of their hospital branches regarding the concession given to the poor people. Further, the assessee has not given the details of how many total patients are cured / given treatment during a particular year, total amount collected from them / concession given to them, how many are given free concession out of the total patients etc. Further, it one can understand that if a patient has been given a concession of Rs, 12,87.533/- means, how much has she been charged actually.

4.6 Hospital running on commercial lines: Though the assessee has mentioned in its objects that they are into medical relief through maternity homes. hospital, dispensaries, they are charging exorbitant rates (market rates) comparison of the rates of the assessee of few investigations with other hospitals is given below :

Sl.No.	Name of the procedure	Vijaya Diagnostics (Rs.)	Fernandez Hospital (Rs.)
1	Ultrasound Abdomen	1050	1800
2	ECG	300	400
3	Blood Urea	180	250
4	Serum Creatinine	230	350
5	CUE	150	230
6	LFT	650	830
7	Hemogram	250	510

Further, the Room Charges (per day) are as follows :

General Ward	Rs.2,800/-
Cubile	Rs.3,000/-
Single Room Non AC	Rs.6,000/-
Single Room AC	Rs.6,600/-
Deluxe	Rs.11,500/-
Deluxe Large	Rs.12,000/-

The procedure charges are as follows :

Procedure Type	Length of stay (No. of days)	General Ward	Cubicles	Single Room A/c	Deluxe
Normal Delivery	2	37000	64000	81000	106000
C. Section	3	64000	91000	109000	134000
EPRC	1	19000	23000	27000	31000
Cerclage Elective	1	19000	23000	27000	31000
Cerclage Emergency	1	24000	28000	32000	36000

Thus. the assessee's rates for diagnostics, procedure charges etc. are more than the market rates. Thus, the activity of assessee cannot be termed as charitable activity. It is a commercial activity.

4.7 The assessee has been formed way back in 1991 and running on commercial and profitable lines since then. Now, the assessee has simply changed the name just for the purpose of exemption from paying taxes. There is no demonstration of charity by the assessee. Just including medical relief in the objects does not confer charitable nature on the assessee. True intent has to be demonstrated. Even after conversion into Section 8 company, the intent of assessee is commercial only.

13. Ld. DR further submitted that the return of income of the directors show the huge amount of receipts for which no details have been filed. He submitted that donations were received by way of cash in violation of Income Tax Act and that the fees collected from Fernandez College of Nursing had not been reflected at all. In this regard, ld. DR drew our attention to paras 5 to 6 of the order of ld.CIT(E). Ld. DR further submitted that the order passed by the ld.CIT(E) is in accordance with law. The ld.DR had also relied upon the written submissions filed by the earlier ld.DR namely, Shri Sai, which to the following effect :

"1. At the outset, it is submitted that the grounds and additional grounds taken by the assessee are self-contradictory. On one hand the assessee challenges the order of rejection passed by the CIT(Exemptions) and on the other hand, the assessee challenges that the order was not passed within time stipulated under the Act and therefore, the assessee was granted deemed approval. If the stand of the assessee were that there is deemed approval, the present appeals fail because there is no grievance and there is no cause of action. It is also humbly submitted the assessee is not correct in seeking recognition of deeded approval by the Hon'ble ITAT which would amount to non-existence of the very order which is itself subject matter of appeal. It is humbly submitted that the issue of deeded approval is not within the scope of appeal before Hon'ble ITAT. If the assessee is of the opinion that there is deemed approval, the appeals would not survive and if the assessee is aggrieved, the remedy lies elsewhere and not in the present appeals.

2. It is humbly submitted that on facts also the assessee is not correct and relying on incorrect facts. The orders u/s 12A and 80G were passed by the CIT(E) well within time i.e on 31/08/2019 and they were uploaded on the system on the same date. Thereafter, once again, the orders were dispatched on 10/12/2019 because admittedly, the assessee enquired about the status of the applications on 29/11/2019. As quoting of DIN number was mandatory as per Instruction of CBDT from 01/10/209, a DIN number was allotted at the second time of dispatch. These facts are clearly evident from the letters of the CIT(E) dated 11/08/2020 and 03/09/2020 which were in response to the enquiry made by this office as per the directions of the Hon'ble ITAT during earlier hearings. Proof of loading the orders of rejection on ITBA systems of the Department on 30/08/2019 in the form of screen shots of the system is also filed during the earlier hearings and now also copies of the same are filed for kind perusal of the Hon'ble Bench. It is also submitted that the system would contain audit trail, time stamps and under control of Directorate of Systems, CBDT, New Delhi. With this unimpeachable evidence on record, the claim of the assessee that the orders u/s 12AA and 80G were not passed within the stipulated time and passed on later in December, 2019 falls flat.

3. It is also humbly submitted that the reliance placed by the assessee on the decision of Hon'ble Supreme Court in the case of Society for the Promotion of Education, Adventure Sport & Conservation of Environment, Allahabad (CA No: 1478 of 2016 and decision dated 16/02/2016) is misplaced because the matter before Hon'ble Supreme Court was only with regard to the date of registration, whether it should be six months after the application or the date of application itself. The Hon'ble Supreme Court held that the date of the application is itself the date of registration. The position is correct as per the provisions of the Act also. However, the Hon'ble Supreme Court did not lay down any principles or guidelines as claimed by the appellant.

4. It is also humbly submitted that the reliance on the decision of Hon'ble Allahabad High Court in the above cited case is also of no avail as in the said case, the facts are different. In the said case, the CIT(E) did not grant registration, nor did he reject the application. The assessee filed a Writ petition before the Hon'ble High Court and the Hon'ble High Court stated that because the order was not passed, there is deemed recognition. In the present case, the order was very much passed within stipulated time. Even if the assessee was aggrieved about non-passing of the order, as per the scheme of the Act, no appeal lies to Hon'ble ITAT. It is also pertinent to submit that the said decisions was subsequently overruled by Hon'ble Allahabad High Court in the case of Muzaffar Nagar Development Authority [2015] 231 Taxman 490. Hence, it is no longer good law.

5. Even if it were to presumed that the order was passed in time, it would not be presumed that there is deemed recognition because in the first place, the assessee must posses the required qualifications, which are not present in the case under appeal now. If it is not so, merely because there is no positive action from the Department, an assessee who is otherwise ineligible would claim exemption which would be against the spirit of the Act.

6.Reliance is also placed on the following decisions in this regard:

(i) Decision of Hon'ble Gujarat High Court in the case of Addor Foundation [2020] 117 taxamann.com 359 (In this case, the context in which the decision in the case of Society for the Promotion of Education, Adventure Sport & Conservation of Environment was rendered by Hon'ble Supreme Court is discussed) (paragraphs 8 to 22 of the decision may kindly be referred) ;

(ii) Decision of Hon'ble Allahabad High Court in the case of Muzaffar Nagar Development Authority [2015] 231 Taxman 490 (overruled the decision in the case of Society for the Promotion of Education, Adventure Sport & Conservation of Environment [2008] 171 Taxman 113 (All); (paragarphs 11 to 16 of the decision may kindly be referred)

(iii) Decision of Hon'ble Madras High Court in the case of Kariamangalam Onriya Pengal Semipu Amaipu Ltd (2013) 214 Taxman 665.

7. On merits also, the assessee has no case because in his order, the CIT(E) referred in elaborate manner, the fact that the assessee is run for profit, there are violations u/s 13 and he has given detailed description of the violations. In this regard, reliance is placed on the decision of the Jurisdictional High Court in the case of Action for Welfare & Awakening in Rural Development (AWARE) (263 ITR 13 (AP)), where in it was held that a trust would have to forgo entire exemption for a violation u/s 13 of the Act.

8. Lastly, it is submitted that even as on date, the assessee does not conduct any charitable activity and its website clearly, reveals that the entire activity is of profit making in nature. Screen shot of the home page and a few other pages of the website is attached herewith. Examination of the website reveals that there is no inkling of charitable activity even as on date."

14. Ld.DR had submitted that the profile of the assessee is no way similar to "Bill Gate Foundation" and "Tata Sons". He relied upon the information available on the Wikipedia to distinguish the activities of assessee with these organizations. It was the contention of the ld.DR

that the said organizations are contributors and applying their business income for the welfare of needy and poor in health, education, nutrition , computer literacy etc, whereas the assessee for the obvious reasons had converted its profit making company into a section 8 company, with a view to seek exemption of income.

15. In support of his arguments, ld. DR has relied on the following case laws :

1) *Ananda Social & Educational Trust (114 Taxmann.com 693 (SC) (2020).*
2) *Jagannath Gupta Family Trust (411 ITR 235 SC (2019).*
3) *CIT Vs. Muzaffar Nagar Development Authority (371 ITR 209 (All).*
4) *Sumati Dayal Vs. CIT (1995) 214 ITR 801 (SC).*
5) *CIT Vs. Durga Prasad More (1971) 82 ITR 540 (SC).*
6) *CIT(E) Vs. Addor Foundation (2020) 117 taxmann.com 359 (Guj).*
7) *CIT Vs. Karimangalam Onriya Pengal Semipu Amaipu Ltd. (2013) 32 taxmann.com 292 (Madras).*
8) *Action for Welfare and Awakening in Rural Environment (AWARE) Vs. DCIT (2003) 130 taxman 82 (Andhra Pradesh).*
9) *Ashwini Sahakari Rugnalaya & Research Centre [2021] 130 taxmann.com 366 (SC).*
10) *New Noble Educational Society [2022] 143 taxmann.com 276 (SC).*

16. We have heard the rival submissions of the parties and perused the written submissions filed by both the legal representatives along with case laws. In the present case, ld.CIT(E) had denied the exemption to the assessee on the ground that the assessee is providing the medical facilities on commercial basis and further, it was also brought on record that the assessee had paid huge amount to its promoters, directors etc in shape of remunerations. The above said facts were duly noted by the ld.CIT(E) in his order in his order vide

paras 5 to 5.2. Per contra, ld.AR had submitted that the ld.CIT(E) was carried away by the earlier statement of account of the assessee before its conversion into a charitable company u/s Section 8 of the Companies Act. It was the contention of ld.AR that the relevant material which was to be considered by ld.CIT(E) , was the material filled by the assessee for the period after 03.08.2018. In other words, the submission of ld.AR was that the ld.CIT(E) was only entitled to look into the assessee's financial affairs for 03.08.2018 to 25.02.2018(date of application) and as the ld.CIT(E) had examined the financials of the assessee for A.Y. 2016-17, 2017-18 and 2018-19, therefore, the conclusion of the ld.CIT(E) cannot be said to be in accordance with the law.

17. It is abundantly clear that the ld.CIT(E) had relied upon the financials of the assessee company for the period ending on 31.03.2018 (Para 4.3), wherein he had mentioned that the assessee had earned a profit of Rs.23.54 crore out of the total revenue of Rs.141.90 crore. After noticing the above said profit earning of the assessee, it was noticed by the ld.CIT(E) in Para 4.4 of his order that the assessee had not reduced the charges / fee for giving the treatment at a subsidized rate after its conversion from a private company into a Section 8 charitable company. No evidence was shown by the assessee, to the Bench , that the assessee had been charging lesser fee or no fee at all after its conversion or it is extending free medical facilities to the poor and down trodden people. The ld.CIT(E) had meticulously recorded in Para 4.6, that the amount charged by the assessee was far more than the amount charged by other diagnostics centers / hospitals, for

similar tests/ diagnostic/ treatment. After recording this, ld.CIT(E) concluded that the assessee is charging for diagnostic / procedure at market rate.

18. The above said finding of ld.CIT(E) was sought to be contradicted by the ld.AR. He firstly submitted that the ld.CIT(E) was only required to restrict for the period from 03.08.2018 to 25.02.2019 and secondly, it was submitted that as per the paper book filed on 05.02.2021, the assessee had given the concessional treatment to 65 indoor patients for Rs.84,48,709/- and had also given the concessional treatment to 5,569 outdoor patients for Rs.39,65,102/- (Page 10). Similarly, it was mentioned by the assessee in the same paper book that the assessee was having surplus of Rs.15,96,02,014/- in the financial year 2018-19 and Rs.34,82,52,005/- for financial year 2019-20.

19. We had considered the submissions of the ld. AR. In our considered opinion, as per Form 56 as applicable for filing an application for exemption under Rule 2C of Clause (23C) of Section 10 and the corresponding form for filing an application under section 12AA, it is required for the assessee to file various documents including

> *"accounts and balance sheet (audited accounts and balance sheet along with the audit report, where audit is required under the relevant laws) for the preceding three previous years or since inception, whichever is less; along with a note on the activities as reflected in the accounts and the annual reports with special reference to the appropriation of income towards purposes of the applicant, if applicable".*

Hence, in our opinion the ld.CIT(E) was correct in relying upon the financials for last three years. Further the assessee had filled and relied upon such information during the proceedings before ld.CIT(E).

20. Form 56 is reproduced hereinbelow for ready reference.

Form 56 **INCOME-TAX**
RULES/1962 **1.1172**

'FORM NO. 56
***[See* rule 2C] ..**
***[e-Form]* •**

Application for grant of the exemption under sub-clauses (iv), (v), (vi) and (via) of clause *(23C)* of section 10 of the Income-tax Act, 1961

A. Details of Registered Office

PAN	Name of the Fund/ Institution (Auto populated)		
A 1 131C1D IE1 1 1 2			
Flat / Door / Block No.	**Name of Premises / Building / Village**	**Road / Street**	**Post Office**
Area / Locality	**Town/City/District 1 PIN Code**	**State(Select)**	**Country (Se**
	_1 1 1 1	I	
Office Phone No. with STD Code/ Mobile No. 1		**Fax No with STD Code/ Mobile No. 2**	
1 1 I 1 I I 1 1 1		IIIIII1	1
Email Address 1			
Email Address 2			

B. Sub-clause under which

Please specify the relevant sub-clause- (select any one)
0 Sub-clause (iv) of clause *(23C)* of section 10 (fund or institution)
0 Sub-clause (v) of clause *(23C)* of section 10 (trust including any other obligation or institution)
0 Sub-clause *(vi)* of clause *(23C)* of section 10 (university or other educational institution)
0 Sub-clause *(via)* of clause *(23C)* of section 10 (hospital or other institution)

C. Legal Status

Please specify whether the Fund/ Institution is - (select any one)
0 constituted as Public Trust under (please specify name of Act which constituted as a Public Trust)
o registered under the Societies Registration Act, 1860 (21 of 1860) or under any law corresponding to that force in any part of India (please specify name law under which registered)
O registered under section 8 of the Companies Act, 2013 (18 of 2013) or under section 25 of the Companies 1956 (1 of 1956)
0 Others (please specify)

D. Purpose

1. Purpose [auto select depending on sub-clause under which applying except under sub-clause (v)]:
0 Charitable purposes [sub-clause *(iv)]*
0 Wholly for public religious purposes [sub-clause (v)]
0 Wholly for public religious and charitable purposes [sub-clause (v)]
0 Educational purposes [sub-clause (vi)]
0 Philanthropic purposes [sub-clause *(via)]*

1 a. Incase of charitable or wholly for public religious and charitable purposes, please select (at least one):
- Relief of the poor
- Education
- Yoga
- Medical relief
- Preservation of environment (including watersheds, forests and wildlife
- Preservation of monuments or places or objects of artistic or historic inte
- Advancement of any other object of general public utility

1 b. In case of "advancement of any other object of general public utility", please provide following:
(1) Whether it involves the carrying on of any activity in the nature of trade, commerce or business, or any activity of rendering any service in relation to any trade, commerce or business, fora cess or fee or any other consideration? Yes/
(ii) Whether the activity is undertaken in the course of actual carrying out of such advancement of any other object of general public utility; and Yes/
(i) Details of receipts from such *activity:*

S. No.	Total Receipts	Aggregate Receipts from the Activity	Percentage to Total Receipts	Remarks, if a

g t4 = E- .... . tie

1. Details of Author (s)/ Founder (s)/ Settlor (s):

S. No.	Name	PAN	Aadhaar No. (if allotted)	Address

[i] **1. Substituted by the IT (Sixth Amdt.) Rules, 2019, w.e.f. 5-11-2019. Earlier, Form No. 56 *was* inserted by the IT (Ninth Amdt.) Rules, 1989, w.e.f. 28-8-1989,and later on amended by the IT (Forth Amdt.) Rules, 1990, w.e.f. 8-3-1990, IT (Sixth Amdt.) Rules, 2007, w.e.f. 1-6-2007 and IT (Eleventh Amdt.) Rules, 2014, w.e.f. 10-11-2014.**

1.1173 APPLICATION FOR GRANT OF EXEMPTION U;/,S
10(23C)(i1), (v), *(vi) & (via)* **Form 56**

F. Trust/ Society/ Company/ Others

1.

Details of Trustee (s)/ Members of the Governing Council! Director (s)/ Office Bearer (s):

S.No	Name	Designation	'r' PAN	Aadhaar No. (if allotted)	Address

G. Details of office etc.

1.

Please provide the details of Head Office, branches etc:

S. No.	Place	Head Office/ Branch etc	Address	City	State	PIN	Person-in-charge		
							Name	Contact Number	E-mail ID

H. Details of Activities

1.

Details of activities:

S. No.	Address	Nature (Site/Project etc.)	City	State	PIN	Person-in-charge			Nature of Activity
						Name	Contact Number	E-mail ID	

I.... r,.? 1 1 "c5 -

1.	Whether the applicant is carrying on any business? .	Yes/No
2.	If yes please provide the details/ nature of business.	
3.	Is the business incidental to the purposes of the applicant?	Yes/No

J. Details of Demand

1.	Whether any demand is outstanding for any assessment year(s)?	Yes/No

2. If yes please provide the following details:

S. No.	Assessment Year	Demand	Nature of Demand	• Penalty imposed, if any

K. Details of Income & Contributions

I •

Details of Income of the previous year from which grant of approval for exemption is sought':

S. No.	F Y	Total Income							Amount accumulated	Amount of donation under section 1 I5BBC (if any)
		Voluntary contribution			Others			Total		
		Cash	Kind	Total	Cash	Kind	Total			

L. Details of investments

4.

Modes specified under sub-section (5) of section 11[4]:

S. No.	Mode	Details of investments	Amount of investment	Income from investment

5.

Any other mode °:

S. No.	Mode	. Details of investments	Amount of investment	Income from investment

M. Miscellaneous

6. Whether the trust deed contains clause that the trust is irrevocable? Yes/ No

7. Details of, approval/ cancellation of approval/ rejection of application for approval under sub-clause *(iv)* sub-clause (v) sub-clause *(vi)* or sub-clause *(via)* of clause *(23C)* of section 10, registration/ cancellation of registration/ rejection of application for registration under section 12A or 12AA, approval under section 80G:

S. No	Section/ Clause/ Sub-Clause etc. (Drop Down to be provided in utili ty)	Approval/ Registration/ Cancellation/ Application for approval or registration/ Rejection esf application for approval or registration etc. (Drop Down to be prgvided in utility)	Order No.	Order date								Authority issuing the order
				D	D	M	M	Y	Y	Y	Y	

8. Whether the applicant is registered under the FCRA, 2010? Yes/ No

21. In the light of the Form 56, which is applicable for claiming approval u/s 10(23C), it was required for the assessee to file the above said document at the time of filing the application. Similar requirement for filing documents is also applicable for filing form 10A for claiming registration under Section 12A/12AA of the Act. Undoubtedly, in the present case also, the assessee had filed return of income, audited balance-sheet etc as on 31.03.2016 along with provisional balance sheet as on 31.03.2019 (pages 95 to 148 of the paper book filed on 28.01.2020) and other documents before the ld.CIT(E). In our view, the submission of the ld.AR that the matter may be remitted back to the ld.CIT(E) for re-examining the case in the light of the decision of Hon'ble Supreme Court in the case of New Noble Education Society (supra) and also examining the material from 03.08.2018 to 25.02.2019 is without any basis. As per the decision of Hon'ble Supreme Court the ld.CIT(E) can examine the records of the assessee and further, we are of the opinion that once the said record were made available for the last three years by the assessee before the ld.CIT(E) then the assessee cannot approbate and reprobate and assert that only the information for the said period should be examined, and therefore, we disapprove the same,

22. We find that the ld.CIT(E) in the present case, after analyzing the said documents had recorded the finding mentioned in the impugned order whereby he held that the assessee was running the activities on commercial basis and that the activities of assessee are not of charitable nature. In our considered opinion, the approach of the ld.CIT(E) cannot be faulted merely because he had examined the

data supplied by the assessee at the time of making the application. Further, the ld.AR for the assessee had failed to bring on record any comparative chart of diagnostic charges / procedure charges / test charges prior to the conversion of the assessee into section 8 company and thereafter to show that there was a major reduction in fee / charges charged by the assessee for the above said purposes. As nothing contrary had been brought to the notice of ld.CIT(E), hence in our view, assessee is not entitled for registration or approval under section 10(23C) / 12A of the Act. For the above said purposes, we may fruitfully rely upon the decision of the Hon'ble Supreme Court in the case of Ashwini Sahakari Rugnalaya & Research Centre [2021] 130 taxmann.com 366 (SC), wherein it was held as under :

> *"5. There is a dual reasoning permeating both the orders which seek to deny the exemption. Firstly, that remuneration has been paid from the earnings of the IPD to the doctors who may not be working in that department and, secondly, that the rates being charged by the appellant are at par with other hospitals which run on commercial basis.*
>
> *6. Insofar as the second aspect is concerned, learned counsel for the appellant sought to canvas that there was no basis for the same and even when information was sought in this behalf after the order was passed by the Commissioner with a letter dated 12.5.2005 there was no response. In the counter affidavit also nothing has been set out in this behalf.*
>
> *7. If the aforesaid had been the only matter to be tested, we may have been inclined to remit the matter on account of failure to disclose the relevant information which form the basis of that conclusion. However, that is not the only reason and it is not as if the requirement is for the twin reasons to exist in order to denying the benefit to the appellant. Each one of these reasons could have been sufficient.*
>
> *8. In our view the most material aspect is the first one set out above and that too on the basis of what we perceived to be an admission of the appellant emerging from the pleadings in the writ petition filed before the High Court. In order to appreciate the same, we consider it appropriate to reproduce paragraph No.3(x) & (xi) as under:-*

"3 (x) The scheme of the remuneration payable to the Doctors from OPD and IPD has been devised in a manner where all the Doctors are paid 50% of the receipt from the patients visiting for consultation in OPD (Out Patient Department), except consultants of minor branches where 70% of the receipts are paid to them. With regard to IPD patients receipts, the remuneration payable to member Doctors vary from 20% to 30% depending on the qualification (Super Specialists Consultants-30%, Non-surgical consultants having no personal nursing homes-25%, all other Doctors including surgeons and consultants having their personal nursing homes- 20%).

(xi) The 20% to 30% professional charges/remuneration payable to Doctors/Consultants as mentioned above is out of the net collection, which is worked out, after deducting from the receipts of the IPD patients , certain payments, on account of Pathology/Radiology/OT charges etc. However, the receipts on account of Bed/room charges, injection charges, saline charges, oxygen charges, ECG charges, attendant charges, set charges are taken into account for arriving at the net collection figure and such shares (of 20% - 30% of net collection) have been paid to the concerned consultants (Physical/Specialist/Surgeons). Thus, apart from the consultancy charges received in OPD, the member doctors, some of whom are also Directors, have received shares from the collection made from the IPD patients by the Hospital ranging from 20% to 30%."

9. A reading of the aforesaid leaves no manner of doubt that while referring to the remuneration payable to member doctors with regard to IPD patients receipts, the same is not confined to the doctors performing the task. Learned counsel for the appellant did seek to canvas, despite this, as if only doctors performing the task in the IPD are paid. However, that would run contrary to the own pleading of the appellant specially towards the end of paragraph (xi) extracted aforesaid which makes it clear that the receipts from IPD are distributed across the board for doctors.

10. We are, thus, of the view that the decision on facts made by the competent authority and as affirmed by the High Court cannot be said to be perverse or having complete absence of rationality for us to interfere in the same."

23. Further from the reading of ratio laid down by the Hon'ble Supreme Court in the case of New Noble Educational Society [2022] 143 taxmann.com 276 (SC) (supra), it is abundantly clear that the ld.CIT(E) was well within his right to examine the audited records /

other financial statements with a view to deciphering the nature of the activities. Undoubtedly, in the present case, the ld.CIT(E) has brought on record that the activities of the assessee are commercial in nature. In our view, the argument of the learned counsel for the assessee that only the data for the period 03.08.2018 to 25.02.2019 can only be considered is without any basis and is contrary to Form 56 / Form 10A and the judgment of the Hon'ble Supreme Court, in the case of New Noble Education Society (supra). In our view, the above said proposition of the assessee cannot be accepted, in case of the assessee, as the assessee was not a beginner or new starter. Rather the present case is a case of conversion of a profit making company into a section 8 Company. In fact, the assessee was earning huge profit as a private company, which was later on converted into section 8 company w.e.f. 03.08.2018. As mentioned hereinabove, the assessee was having surplus of Rs.15,96,02,014/- in the financial year 2018-19 and Rs.34,82,52,005/- for financial year 2019-20, which only shows that the assessee has been charging cost plus unreasonable mark up on its services. Further, if we accept the argument of the learned counsel for the assessee that only the subsequent document should be taken into consideration, despite the fact that the assessee, being a profit earning private company prior thereto, then it will be a handy tool for an otherwise profit-making company to conveniently convert into a so-called charitable company and avoid payment of due taxes to a welfare state.

24. In the present case, neither the activities nor the management nor the place of services nor the charges for treatment had changed in any manner by conversion and only the name of the assessee had changed albeit the assessee is claiming registration / approval under the Act. Earlier the assessee was known as “Fernandez Hospital Private Limited” and presently, it is known as “Fernandez Foundation”. Further, we are in agreement with the argument of ld.DR that the assessee can do charity by either bringing down its profit by providing services at reasonable rate or by utilizing the surplus for helping medical aid / facilities to the poor / needy persons at free of cost. Nothing of this nature, if at all done by the assessee, has been brought to our notice. The assessee had only provided the treatment to 65 indoor patients for an amount of Rs.84,48,709/- and 5,569 outdoor patients for Rs.39,65,102/- on concessional rates and the said amount is a meagre amount when compared to its total revenue collection of the assessee i.e., Rs.141.90 crore for the period under consideration. By that standard alone the activities of the assessee cannot be said to be charitable activities. In a recent decision, the Hon'ble Supreme Court mandates that all private hospitals that had acquired land at cheaper rates must reserve 10% of their in-patient department capacity and 25% OPD for free treatment of poor patients. Though the said decision was rendered in the context of cheap allotment of land but nonetheless, we are of the view that some percentage of free treatment or treatment at concessional rate should be provided by the assessee. However, in the instant case, the free treatment / concessional rate was less than 1% of the revenue of the assessee.

25 Further, the Hon'ble Supreme Court in the case of ACIT(Exemptions) Vs. Ahmedabad Urban Development Authority [2022] 143 taxmann.com 278 (SC), while examining the issue of profit generated by the general public utilities, has held as under :

> *"171. Therefore, pure charity in the sense that the performance of an activity without any consideration is not envisioned under the Act. If one keeps this in mind, what Section 2(15) emphasizes is that so long as a GPU's charity's object involves activities which also generates profits (incidental, or in other words, while actually carrying out the objectives of GPU, if some profit is generated), it can be granted exemption provided the quantitative limit (of not exceeding 20%) under second proviso to Section 2(15) for receipts from such profits, is adhered to.*
>
> *172. Yet another manner of looking at the definition together with Sections 10(23) and 11 is that for achieving a general public utility object, if the charity involves itself in activities, that entail charging amounts only at cost or marginal mark up over cost, and also derive some profit, the prohibition against carrying on business or service relating to business is not attracted - if the quantum of such profits do not exceed **20% of its overall receipts**.*
>
> *173. It may be useful to conclude this section on interpretation with some illustrations. The example of Gandhi Peace Foundation disseminating Mahatma Gandhi's philosophy (in Surat Art Silk) through museums and exhibitions and publishing his works, for nominal cost, ipso facto is not business. Likewise, providing access to low-cost hostels to weaker segments of society, where the **fee or charges recovered cover the costs** (including administrative expenditure) **plus nominal mark up;** or renting marriage halls for low amounts, again with a fee meant to cover costs; or blood bank services, again with fee to cover costs, are not activities in the nature of business. Yet, when the entity concerned charges substantial amounts- over and above the cost it incurs for doing the same work, or work which is part of its object (i.e., publishing an expensive coffee table book www.taxmann.com 97 on Gandhi, or in the case of the marriage hall, charging significant amounts from those who can afford to pay, by providing extra services, far above the **cost-plus nominal markup**) such activities are in the nature of trade, commerce, business or service in relation to them. In such case, the receipts from such latter kind of activities where higher amounts are charged, should not exceed the limit indicated by proviso (ii) to Section 2(15)." (emphasis supplied by us.)*

26. In our view, ld.CIT(E) was correct in holding that the assessee is charging on the basis of commercial rates from the patients, either outdoor/indoor and the assessee has failed to demonstrate that the charges / fee charged by it were on a reasonable markup on the cost. Considering the totality of the facts and circumstances of the case, we do not find any error in the decision of ld.CIT(E). Accordingly, the order of ld.CIT(E) is upheld and the appeal of the assessee in ITA No.1884/Hyd/2019 is dismissed.

27. Now coming to the remaining appeals, which are identical to the facts and issues raised in ITA 1884/Hyd/2019, our decision in ITA No.1884/Hyd/2019 would apply mutatis mutandis to other appeals also i.e., ITA Nos.1885/Hyd/2019 and ITA 299/Hyd/2020. Accordingly, all the appeals of assessee are dismissed.

28. In the result, all the appeals of the assessee are dismissed.

Order pronounced in the Open Court on 8th December, 2022.

Sd/-	**Sd/-**
(RAMA KANTA PANDA) **ACCOUNTANT MEMBER**	**(LALIET KUMAR)** **JUDICIAL MEMBER**

Hyderabad, dated 8th December, 2022.
TYNM/sps

Copy to:

S.No	Addresses
1	Fernandez Foundation, Hyderabad, C/o. Gandhi & Gandhi, Chartered Accountants, 1002, Paigah Plaza, Basheerbagh, Hyderabad – 500063.
2	Commissioner of Income Tax (Exemption), 2nd Floor, Aayakar Bhavan Annexe Basheerbagh, Hyderabad – 500 004.
3	Addl. Commissioner of Income Tax (Exemptions), Hyderabad.
4	DR, ITAT Hyderabad Benches
5	Guard File

By Order