

आयकर अपीलीय अधिकरण "ए" न्यायपीठ पुणे में ।  
IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH, PUNE

BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER  
AND  
SHRI S.S. VISWANETHRA RAVI, JUDICIAL MEMBER

आयकर अपील सं. / ITA Nos.378 & 379/PUN/2022  
निर्धारण वर्ष / Assessment Years : 2010-11 & 2012-13

M/s. Nandkishor Education Society,  
102/103, Arpan Blood Bank,  
Athawale Chambers, Tilak Path,  
Raviwar Karanja, Nashik-422001

PAN : AAABN0104A

.....अपीलार्थी / Appellant

बनाम / V/s.

ACIT, Circle – 1,  
Nashik

.....प्रत्यर्थी / Respondent

Assessee by : Shri Sanket M. Joshi  
Revenue by : Shri Ramnath P. Murkunde

सुनवाई की तारीख / Date of Hearing : 12-01-2023  
घोषणा की तारीख / Date of Pronouncement : 17-01-2023

**आदेश / ORDER**

**PER S.S. VISWANETHRA RAVI, JM :**

Both these two appeals by the assessee against the common order dated 22-03-2022 passed by the National Faceless Appeal Centre ("NFAC"), Delhi for assessment years 2010-11 and 2012-13.

2. Since, the issues raised in both the appeals are similar basing on the same identical facts, we proceed to hear both the appeals together and to pass a consolidated order for the sake of convenience.

**3. First, we shall take up appeal in ITA No. 378/PUN/2022 for A.Y. 2010-11.**

4. The assessee raised three grounds of appeal amongst which the only issue emanates for our consideration is as to whether the CIT(A) justified in confirming the addition made by the AO on account of corpus contribution treating the same as revenue receipts in the facts and circumstances of the case.

5. Heard both the parties and perused the material available on record. We note that the assessee is a society registered under the Bombay Public Trust Act, 1950. The assessee operates blood bank under the name and style as "Arpan Blood Bank" in various districts of Maharashtra. The assessee conducts donor's camps at various places to collect the blood and to preserve it in good condition for which it requires to maintain laboratory with modern equipments with well trained staff. It was submitted by the Id. AR that the assessee received voluntary donations for specific purpose. The assessee made entries to that effect in the Balance sheet as capital receipts. There is no dispute with regard to filing of details of list of donors, sample vouchers and other details in support of its claim. We note that both the authorities below disallowed corpus donations as revenue receipts in view of the fact that the assessee has no registration u/s. 12AA of the Act. The Id. AR referred to the decision of Co-ordinate Bench of the Tribunal in the case of Serum Institute of India Research Foundation in ITA No. 621/PUN/2016 for A.Y. 2005-06 vide order dated 29-01-2018 and argued that irrespective of having registration u/s. 12AA of the Act, the voluntary contributions specifically received towards corpus of the trust cannot be brought to tax.

6. We note that, this Tribunal, in the case of Serum Institute of India Research Foundation (supra) decided the issue as to whether the corpus donation received by the Trust, though not registered u/s. 12AA of the Act is taxable or not. The Tribunal in the said case placed reliance in the case of Chandraprabhu Jain Swetamber Mandir reported in 82 taxmann.com 245 (Mumbai-Trib.) which in turn, by placing reliance in various decisions held the voluntary contributions received towards the corpus of trust cannot be brought to tax in view of their capital in nature. On a careful reading of the said order, we are of the view that the facts therein in the case of Serum Institute of India Research Foundation (supra) are similar to the facts of the case on hand. In the present case, as is evident from the impugned order that the assessee claimed a fund of Rs.54,50,000/- as donation to the corpus of the assessee. The AO held that the assessee is not eligible for exemption as the assessee not having registration u/s. 12AA of the Act. Admittedly, the voluntary donations received for specific purpose forming the corpus of assessee's trust for directly made to the Balance sheet as the capital receipt. Therefore, when the donations forming the corpus of the assessee's trust received with specific purpose are capital in nature. Thus, we hold the corpus specific voluntary donations are not taxable in the case of unregistered trust also and in view of the same the order of CIT(A) is not justified. Therefore, the denial of exemption for not having registration u/s. 12AA of the Act resulted into disallowance therein is deleted. Thus, the grounds raised by the assessee are allowed.

7. In the result, the appeal of assessee is allowed.

**ITA No. 379/PUN/2022, A.Y. 2012-13.**

8. We find that the issues raised in the appeal and the facts in ITA No. 379/PUN/2022 are identical to ITA No. 378/PUN/2022 except the variance in amount. Since, the facts in ITA No. 379/PUN/2022 are similar to ITA No. 378/PUN/2022, the findings given by us while deciding the appeal of assessee in ITA No. 378/PUN/2022 would *mutatis mutandis* apply to ITA No. 379/PUN/2022, as well. Accordingly, the appeal of assessee is allowed.

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

Order pronounced in the open court on 17<sup>th</sup> January, 2023.

Sd/-  
(Inturi Rama Rao)  
ACCOUNTANT MEMBER

Sd/-  
(S.S. Viswanethra Ravi)  
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 17<sup>th</sup> January, 2023.  
रवि

**आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A), NFAC, Delhi.
4. The CIT concerned.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "ए" बेंच,  
पुणे / DR, ITAT, "A" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

//सत्यापित प्रति// True Copy//

आदेशानुसार / BY ORDER,

वरिष्ठ निजी सचिव / Sr. Private Secretary  
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune