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IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO.30 OF 2013

The Commissioner of Income Tax-1, Pune. ..Appellant
-***Versus***-
Patangrao Kadam Pratishthan ..Respondent

WITH
INCOME TAX APPEAL NO.31 OF 2013
WITH
INCOME TAX APPEAL NO.32 OF 2013

The Commissioner of Income Tax-1, Pune. ..Appellant
-***Versus***-
Bharati Kala Academy ..Respondent

....
Mr. Vimal Gupta, Senior Counsel, i/b. Vipul A. Bajpayee for the Appellant.
Mr. Mandar Vaidya for the Respondent.
....

CORAM: S.C. DHARMADHIKARI
AND
S. P. DESHMUKH, JJ.

DATE :- 7th JANUARY, 2015.

P.C.:

The order passed by the Tribunal and setting aside the re-assessment proceedings is challenged by the Revenue. Mr. Gupta, learned Senior Counsel, appearing for the Revenue submits that the Appeal raises the substantial questions of law and in that regard he invites our attention to paras 13 and 14 of the order of the Tribunal in Income Tax Appeal

No.30 of 2013.

2] We have carefully perused that order and particularly paras 13 and 14. We find that the Tribunal has applied the settled legal principle that there has to be reasonable belief for arriving at a conclusion that the income has escaped assessment. The reasons for belief for justifying this conclusion are absent in the instance case according to the Tribunal. The Tribunal has accepted the objection of the Assessee and held that the reopening of Assessment Proceedings initiated by the Assessing Officer are not valid because in the past in similar orders in cases of other Trusts, the Revenue never disputed the receipt of donation collected through coupons shown in their accounts and balance sheets. In such circumstances, a isolated case could not have been picked up and for some assessment years. This concurrent finding cannot be termed as perverse. The reasons assigned by the Tribunal, therefore, do not raise any substantial question of law. The Appeals are, accordingly, dismissed. No costs.

(S. P. DESHMUKH, J.) **(S.C. DHARMADHIKARI, J.)**

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