

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.09.2020

CORAM :

THE HON'BLE MR.JUSTICE T.S.SIVAGNANAM
AND
THE HON'BLE MRS.JUSTICE PUSHPA SATHYANARAYANA

Judgment Reserved On 28.08.2020	Judgment Pronounced On 10.09.2020
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T.C.A.Nos.495 & 496 of 2019

M/s.Avvai Village Welfare Society,
260, Public Office Road,
Velipalayam,
Nagapattinam-611 001.
[PAN: AAATA3067H]

Appellant in
both TCAs.

-vs-

The Income Tax Officer,
Exemptions Ward,
44, Williams Road,
Cantonment,
Thiruchirapalli.

Respondent
in both TCAs.

Tax Case Appeals under Section 260A of the Income Tax Act, 1961 against the common order dated 08.10.2018, made in I.T.A.No.09/Chny/2017 & I.T.A.No.36/Chny/2017 on the file of the Income Tax Appellate Tribunal 'B' Bench, Chennai for the assessment year 2012-13.

Appeal filed against the Commissioner of Income Tax (Appeals)-II, No.44, Williams Road, Contonment, Thiruchirapalli 620 001 in ITA No.99/2015-16 CIT/(A-2)TRY dated 04.11.2016 against the Assesstment order passed in PAN/GIR No.AAA73067H for the assessment year 2012-2013 on the file of the Income Tax Officer Exemptions Ward, Thiruchirapalli dated 31.03.2015.

For Appellant : Mr.S.Sendamarai Kannan
(In both TCAs)

For Respondent : Mr.J.Narayanasamy,
(In both TCAs) Senior Standing Counsel

COMMON JUDGMENT

T.S.Sivagnanam, J.

These appeals, under Section 260A of the Income Tax Act, 1961 (hereinafter referred to as "the Act"), have been filed by the assessee, a Society registered under the provisions of the Tamil Nadu Societies Registration Act, 1975 challenging the common order dated 08.10.2018, made in I.T.A.No.09/Chny/2017 & I.T.A.No.36/Chny/2017 on the file of the Income Tax Appellate Tribunal 'B' Bench, Chennai (for brevity "the Tribunal") for the assessment year 2012-13.

2.The appeals were admitted on 24.07.2019, on the following substantial questions of law:-

"T.C.A.No.495 of 2016 :-

i. Whether, on the facts and in the circumstances of the case, the Tribunal was right in law in confirming the disallowance of Rs.4,47,400/- being 50% of the salary paid by the Appellant Society, out of the budgeted grants received from two foreign NGOs to its Secretary as excessive and unreasonable in terms of Section 13(2)(c) of the Income Tax Act, 1961 without applying their independent mind and providing coherent and germane reasons for the same? and

ii. Whether, on the facts and in the circumstances of the case, the Tribunal was right in law in confirming the disallowance of Rs.4,47,400/- being 50% of the salary paid by the Appellant Society, out of the budget grants received from two foreign NGOs to its Secretary without considering the fact that the said payment were made out of funds allocated by 'donor agencies' and does not tantamount as 'resources' of the Appellant Society under Section 13(2)(c) of the Act?

T.C.A.No.496 of 2016 :-

"i. Whether, on the facts and in the circumstances of the case, the Tribunal was right in law in remanding the file to the Commissioner of Income Tax (Appeals) with regard to the issue as to whether the appellant is eligible to claim exemption under Section 11 of the Act owing to the purported micro finance activity without perusing the submissions and evidences placed on record?

ii. Whether, on the facts and in the circumstances of the case, the Tribunal was right in law in remanding the file to the Commissioner of Income Tax (Appeals) the issue on whether the Appellant is eligible to claim exemption under Section 11 of the Act, with a specific direction to solely consider the decisions relied on by the Departmental Representative?

iii. Whether, on the facts and in the circumstances of the case, the Tribunal was right in law in holding that the Appellant has violated the Foreign Contribution Regulation Rules, 2011 for defraying more than 50% of the foreign contribution towards administrative expenses, despite the fact that FCR Act exempts grants received from European Community from the purview of the FCR Act and even the FCRA Rules, 2011 stipulates that the grant has to be spent for the purpose for which it was given and when the appellant had utilized its foreign grants solely for its intended purposes?

iv. Whether, on the facts and in the circumstances of the case, the Tribunal was right in law in holding that the appellant is in violation of the Foreign Contribution Regulation Rules, 2011 for defraying more than 50% of the foreign contribution towards administrative expenses despite the absence of any provision to that effect? and

v. Whether, on the facts and in the circumstances of the case, the Tribunal was right in law in placing reliance on the decision of the Hon'ble Apex Court in the case of Maddi Venkatraman and Co. (P) Ltd. vs. CIT [reported in 229 ITR 534] to the facts and circumstances of the Appellant case?"

3. We have elaborately heard Mr.S.Sendamarai Kannan, learned counsel appearing for the appellant/assessee - and Mr.J.Narayanasamy, learned Senior Standing Counsel appearing for the respondent/Revenue.

4. It is submitted by the learned counsel for the assessee that insofar as the issue in T.C.A.No.495 of 2019 is concerned, the salary paid as per the budgeted grants received from two foreign NGOs do not come under the mischief of Section 13(2)(c) of the Act, as the basic condition to invoke this provision is that the salary should have been paid out of the 'resources' of the Society, whereas it was paid out of the resources of the two foreign NGOs. It is submitted that even if it is held that the salary was out of the 'resources' of the Society, the same is

not unreasonable and excessive, as when the two foreign NGOs have thought that these two amounts are reasonable for the services rendered by the Secretary, the Assessing Officer cannot substitute his discretion with the discretion of the two respectable International Organisations.

5.It is further submitted that "Reasonability" should be seen from the perspective of the donor and it cannot be dependent on the geographical location of the Appellant Society's headquarters or its relief operations (which happens to be a Tier 3 town) or the Head Quarters of the Assessing Officer. It is submitted that when the Income-tax Department has collected tax on the salary income from the Secretary, it should not disallow the very same salary from the payer Society, as that would tantamount to double taxation.

6.It is submitted that the first issue in T.C.A.No.496 of 2019 is whether the appellant-Society comes under the last limb of sub-Section 2(15) of the Act as well as the two provisos thereunder. On a perusal of both the original as well as the expanded objects of the Society, it is seen that the appellant-Society falls under the first limb of sub-Section 2(15) of the Act, viz., 'relief of the poor'. From the bare reading of this sub-Section as well as Circular No.11 of 2008, dated 19.12.2008 issued by the Central Board of Direct Taxes (Board), it would be clear that the two provisos under Section 2(15) would be applicable to the entities which come under the last limb, that is, 'advancement of any other object of general public utility'. However, the Assessing Officer has ignored this basic test and held that the appellant-Society comes under the mischief of the two provisos under Section 2(15) of the Act and denied exemption. According to the Assessing Officer, the appellant-Society had done micro finance activities and the gross receipts from such activities were more than Rs.25 lakhs and therefore, the appellant-Society attracts the provisions of Section 13(8) of the Act.

7.It is further submitted that the objects of the appellant-Society and its actual activities given in the assessment order, it ought to have been held that the appellant-Society comes under the first limb of sub-Section 2 (15) viz., 'relief of the poor' and not under the last limb of this sub-Section viz., 'advancement of any other object of general public utility' so that the two provisos thereunder and sub-Section 13(8) of the Act have no application. Further, even if it is held that the appellant-Society comes under the last limb of sub-Section 2(15) of the Act, it should be held that the appellant-Society has not carried on 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, as the

micro finance activity was done only by Namadhu Deepam and the appellant-Society has acted only as a post office and hence the appellant-Society has not carried out the micro finance activities. Further, even if it is held that the appellant-Society has carried out micro finance activities, it should be held that the total "cess or fee or any other consideration" received by the appellant-Society were less than Rs.25,00,000/-.

8.It is submitted that the second issue in T.C.A.No.496 of 2019 is whether the appellant-Society has spent more than 50% of its grants for 'administrative expenses' violating the provisions of Foreign Contributions Regulation Act (for brevity "FCR Act") and even if it has violated any provisions of FCR Act, whether this violation has any bearing on the disallowance of the salary paid to the appellant-Society. The appellant-Society had received two grants from two foreign NGOs during the previous year relevant to the impugned assessment year. In the assessment order, at para 5.2, the Assessing Officer has held that in respect of the grant received from the EC, the appellant-Society has spent more than 50% toward its 'administrative expenses' and therefore, the appellant-Society has violated the provisions of FCR Rules/Charter for Associations. The CIT(A) agrees with the contention of the appellant-Society that the violation of another enactment does not have any implication in Income Tax law.

9.The Department had come on appeal before the Tribunal relying on the decision of the Supreme Court in the case of Maddi Venkatraman & Co. (P) Ltd. vs. CIT [(1998) 229 ITR 534]. The appellant-Society filed a written submission, wherein it was submitted that FCR Rules do not say that more than 50% of the grant received should not be spent on 'administrative expenses'. It was also submitted that the decision of the Supreme Court in the case of Maddi Venkatraman & Co. (P) Ltd. (supra), does not apply to the facts of the appellant-Society. However, at paras 6, 6.1. and 6.2., of the impugned order, the Tribunal has upheld that order of the Assessing Officer that the appellant-Society had violated the FCR Rules.

10.A Miscellaneous Petition under Section 254(2) of the Act was filed before the Tribunal praying for rectification of this mistake. However, the Tribunal has refused to rectify this mistake. It is submitted that the entire grant was spent in accordance with the donors' commands and that this act of the appellant-Society is in consonance with Section 8(1)(a) of FCR Act. The Tribunal/Assessing Officer has no jurisdiction to declare that the appellant-Society has violated FCR Act when the relevant authority under that Act has not given any finding to that effect. It is submitted that the grants received from EC does not come under the term 'foreign source' as defined in Section 2(h) of FCRA, in view of Notification No.S.O.1014(E)

dated 13.11.2020 issued by the Ministry of Home Affairs. The CIT(A) has rightly held that infringement of FCR Act, if any, would not have any effect on the computation of exempted income of the appellant-Society, as there is no equivalent provisions in Section 11 to 13 as that of Explanation-I under Section 37(1) of the Act. The Tribunal has committed a grave error in agreeing with the Assessing Officer that the appellant-Society has violated the FCR Rules/Charter for Association, when there is no such restriction in the said Rules/Charter. It is submitted that all the funds received from the European Community were for 'administrative expenses' and they were spent accordingly and therefore, Section 8(1)(b) of FCR Act does not apply.

11.The assessee, a Society formed during 1978, was granted registration under Section 12A(a) of the Act by the Commissioner of Income Tax, Tamil Nadu-V, Madras, by order dated 15.03.1989. The assessee filed their return of income for the assessment year under consideration, viz., 2012-2013 on 31.03.2013 showing 'Nil' total income, after claiming exemption under Section 11 of the Act. The return was processed under Section 143(1) of the Act. Subsequently, the case was selected for scrutiny and notice dated 23.09.2013, was issued under Section 143(2) of the Act. In response to such notice, Thiru. M.Krishnakumar, Secretary of the assessee-Society along with its Authorized Representative appeared before the Assessing Officer and had produced the documents called for. The assessee's case was selected for scrutiny under CASS to examine the cash deposits and profit and gains from business or profession in case of Trusts. The assessee represented that the major receipts received are by way of contribution grants received from FCRA such as Child Development Project, AVVAI GTZ Project, Care BOC, CCF Pandy, grants received from Non-FCRA Project such as Nabard and also from interest from banks. The assessee produced relevant materials to show its activities and also certain information with regard to the activities done by them in the financial year 2011-12. The Assessing Officer completed the assessment under Section 143(3) of the Act by order dated 31.03.2015, denied the claim for exemption under Section 11 of the Act.

12.Aggrieved by such order, the assessee preferred appeal before the Commissioner of Income Tax (Appeals)-2, Tiruchirappalli, contending that the objects of the Trust have been carried out without any deviation at any point of time and that the Assessing Officer erroneously came to a conclusion that the assessee is indulging in commercial activity. Further, it was contended that the Assessing Officer is erred in coming to the conclusion that the administrative expenses incurred by them is in excess of the ceiling prescribed by the Foreign

Contribution Regulation Rules, 2011 (for brevity "the FCR Rules"). Further, the Assessing officer erred in making an addition of Rs.9,95,000/- being the salary paid to the Project Co-ordinator and that the Assessing Officer erred in relying on media reports to depict the assessee-Society in bad light.

13.The CIT(A) by order dated 04.11.2016, partly allowed the appeal. Against the said order, both the assessee and Revenue filed appeals before the Tribunal. The appeal filed by the assessee was partly allowed and the appeal filed by the Revenue was partly allowed for statistical purposes. As against that portion of the order passed by the Tribunal, which went against the assessee, the assessee is before us by way of these appeals.

14.With regard to the micro credit programme done by the assessee, by forming a company under Section 25 of the Companies Act, 1956, the Tribunal held that the CIT(A) has not given any findings as to whether the assessee is eligible to claim exemption under Section 11 of the Act, since the assessee was carrying on micro-finance activity. For such reason, the Tribunal remanded the matter to the file of the CIT(A) for adjudication and pass a detailed speaking order keeping in mind the decisions of the Tribunal as relied on by the learned Departmental Representative.

15.The next ground was regarding the issue of expenses, which the Assessing Officer found to be more than 50%. The Assessing Officer pointed out that under GIZ Adapt Cap Programme, the administrative expenses claimed by the assessee works out to 95.40% of the total expenses of Rs.35,05,692/- and, the claim is in clear violation of Foreign Contribution Regulation Rules wherein, it has been stated that not more than 50% of the foreign contribution shall be defrayed to meet administrative expenses of the Association. The CIT(A) held that violation of FCR Rules, cannot have any implication under the Income Tax Law.

16.The Revenue in its appeal before the Tribunal relied on the decision of the Hon'ble Supreme Court in the case of Maddi Venkatraman & Co. (P) Ltd. (supra), and submitted that the CIT(A) was wrong in holding that the violation committed by the assessee by spending 50% towards administrative expenses does not have any implication with Income Tax Law. The Tribunal, after taking note of the said decision, pointed out that the Hon'ble Supreme Court has held that it is against the public policy to allow the benefit of deduction under one statute of any expenditure incurred in violation of the provisions of another statute and therefore, allowed the appeal filed by the Revenue to the said extent.

17.The next issue, which was considered by the Tribunal, was with regard to the rent paid by the assessee-Society to its Accountant, Shri Ashok. The Assessing Officer held that there was no necessity to pay rent because, the Society has already its own building and, the programmes of the Society are being held in coastal areas and, the need to have a separate rented building to maintain an office does not arise. Notwithstanding the same, the Assessing Officer held that the payment to the Accountant cannot be accepted as towards rent, as claimed by the assessee. The said addition was sustained by the CIT(A) .

18.The Tribunal faulted the CIT(A) for sustaining the addition by observing that without even calling for any details from the assessee, the CIT(A) could not have sustained the addition. Further, it was held that provision made for rental was duly agreed by the concerned agency and out of the foreign fund, the expenditure was met and the rent was not paid from the assessee's fund. Accordingly, the assessee's appeal was allowed to that extent and the addition made and sustained by the CIT(A) was deleted.

19.It was argued by Mr.S.Sendamarai Kannan, learned counsel for the assessee that the assessee-Society would fall within the first limb of sub-Section 2(15) of the Act. On a reading of the assessment order, it is seen that the Assessing Officer has examined the facts and given his conclusion, which we quote below:-

"3.4. On verification of the details filed by the assessee-Society, it is seen that providing micro credit and credit linkage to various SHGs is one of the main activities of the society. During the financial year 2011-12, the assessee trust had dealt with Rashtriya Mahila Kosh in which the beneficiaries are identified by the trust; the loans are distributed and collected through another company called M/s.Mamadhu Deepam Micro Finance and Services.

In connection with acting as a Business Correspondent of HDFC Bank, the assessee received Service Charges from HDFC Rs.6,02,265/- and Bajaj Rs.60,750/- totalling Rs.6,63,015/-.

Thus, the assessee's gross receipts during the previous year 2011-12 relevant for the assessment year 2012-2013 exceeded Rs.25 Lakhs, the prescribed threshold limit for invoking the provisions of Section 2(15) of the Act.

3.5. To carry out the above activity, the

trust initiates in Credit linking the SHG with the local banks, facilitates micro credit loan to the needy SHGs through HDFC Bank, Indian Bank, etc.

3.6. On perusal of the account statements, it is seen that the assessee-trust receives income in the form of interest and service charges on the micro credit facility rendered to the various SHGs. It is seen that the interest received from SHGs is much higher compared to the interest that is paid back to the financial institutions.

3.7.

3.8. On perusal of the income and expenditure statement, more particularly under the head "Micro Credit Programme", it is seen that the assessee has created one more Section 25 Company in the name of Namadhu Deepam Micro Financial Services, through which the loans received are distributed and collected. The assessee Avvai Village Welfare Society in addition to the amount, receives services charges amounting to Rs.6,63,015/-. Further, it is observed that the Secretary of the society Shri.M.Krishnakumar is seen receiving a salary from Namadhu Deepam Micro Financial Services amounting to Rs.1,25,000/-. In the said company, Namadhu Deepam Micro Financial Services, the secretary of the association Shri. M.Krishnakumar is holding 7.24% of the shares. For the mere service of facilitating loan to its members, the assessee is receiving service charges amounting to Rs.6,63,015/-. This clearly proves that the assessee is doing only commercial activity, i.e., acting as business correspondent of HDFC Bank which is not the original object of the Society.

3.9. The assessee-Society provides services to the SHGs in the name of 'charity' by collecting service charges and higher interest from them for managing its own expenses. Though the assessee claims that it is offering services to the poor, there are no services provided to them 'free of cost'. Hence, there is no element of 'charity' and the activities of the society is to be considered as 'commercial' since the activity of the trust has resulted in certain profit. Thus, the activity of Micro Financing is an activity in the nature of trade/commerce/business, it cannot be considered as charitable. The proviso to Section 2(15)

further clarifies that, even in the income generated is ploughed back into its own micro finance activity or for any other activity stipulated in its objects, it cannot be considered charitable. Here in this case, the surplus is applied to earn more income by ploughing it back into micro finance activity. In other words, the surplus earned from Micro Finance activity cannot be exempt, no matter how the surplus has been applied."

The above findings have been recorded upon verification of the details filed by the assessee, accounts statement, income and expenditure statement, more particularly under the head "Micro Credit Programme" etc.

20. With regard to the administrative expenses of the assessee-Society, the Assessing Officer on perusal of the materials placed before him, has recorded the following factual findings:-

"4.5. even on merits also, the expenditure on the activity undertaken by the Society out of Foreign Contribution received from GIZ is not allowable since the expenditure claimed is not substantiated by any concrete evidence except self-made vouchers.

4.6. In the pilot initiatives, as stated above, the assessee-Society was required to carry out certain specific activities like desilting of irrigation canal etc. But the assessee was not able to substantiate with any evidence in the form of Vouchers/Bills for the Pilot Initiatives."

21. Further, with regard to the other factual aspects, the following are the findings recorded by the Assessing Officer:-

"5.2. As far as the GIZ Adapt Cap programme is concerned, the Administrative Expenses claimed by the assessee works out to 95.40% of the total expenses of Rs.35,05,692/-. This is a clear violation of Foreign Contribution Regulation Rules, 2011, wherein it is defined that no more than 50% of the foreign contribution shall be defrayed to meet administrative expenses of the Association."

22. The total salary received by the CEO/Secretary of the society for the five years amount to Rs.32,79,400/-. During the previous year 2011-12 relevant for the assessment year 2012-13, the Secretary of the Society, Shri. M.Krishnakumar received a salary of Rs.9,95,000/-. As can be seen, the Society has paid

10% of the amount earmarked for Charitable Purposes to the Secretary of the Society as 'salary'. If salary received by the Secretary alone is 10%, the question 'where is charity' remains to be answered. As per Section 5 of the FCR Rules, what constitutes 'Administrative Expenses' is defined. As per the Charter for Associations who have been granted Registration or prior permission under FCRA, it is clearly stated that "not more 50% of the foreign contribution shall be defrayed to meet administrative expenses of the Association". In this case, the point is 10% of the amount earmarked for Charitable Purposes is given to Shri.M.Krishnakumar as salary, who is the Secretary of the Association. Therefore, the assessee-Society has paid its Secretary salary in excess of what may be reasonably paid for such services as defined in Section 13(2)(c) of the Act. In view of this, the assessee-Society is denied exemption under Section 11 and the sum Rs.9,95,000/- is brought to tax.

23.The returns of income filed by Shri Krishnakumar, Secretary of the assessee-Society and his spouse, Mrs. K.Akalya are scanned and placed. It is observed that the trustees have been unduly benefitted viz., the business of Mrs. K.Akalya is tailoring, the receipts of which are very meagre but perusal of the balance sheet shows assets disproportionate to the income earned. Similarly the income of Shri Krishnakumar is also mainly salary receipts from the society, but the value of the properties acquired by him on which the rental income is admitted is also not explained.

24.1. By engaging in Micro Finance Activity, which is considered as commercial activity, as defined in Section 2(15), the provisions of Section 13(8) becomes operative and exemption under Section 11 is denied.

24.2. Denial of exemption under Section 11 due to the activities not in accordance with the objects.

24.3. Applicability of Section 13(2)(c) read with Section 13(3)(c) of the Act in view of undue benefit enjoyed by the interested person, hence charged at MMR.

25.The next issue was with regard to the salary paid to the Secretary of the assessee-Society. The Assessing Officer denied exemption for the entire amount of Rs.9,95,000/-. The CIT(A) granted partial relief to the assessee by reducing the amount to Rs.4,47,500/-.

26.We have perused the order passed by the CIT(A) and we find that the CIT(A) has not assigned any reasons as to why only 50% of the addition made by the Assessing Officer should be sustained. It is not clear as to why the Revenue did not file any appeal to sustain the entire addition. If according to the CIT(A), the Assessing Officer committed an error in making the

entire addition and the same requires to be interfered or modified, then the CIT(A) is expected to assign reasons. We find that there is no such reason assigned by the CIT(A) in its order dated 04.11.2016 and therefore, the relief granted by the CIT(A) to the assessee is based on personal opinion of the CIT(A) and not supported by any facts or legal precedence. However, since the Revenue is not on appeal, we refrain from making any further observations in this regard.

27.The Tribunal decided the correctness of the decision of the CIT(A) by which, it sustained only 50% of the addition to the tune of Rs.4,47,500/-. The Tribunal pointed out that the allowance of 50% of salary to the Secretary granted by the CIT(A) was not disputed by the Department in their appeal before the Tribunal and therefore, found no reason to interfere with the order passed by the Tribunal.

28.The endeavour of Mr.S.Sendamarai Kannan, learned counsel for the appellant was to substantiate his contentions by stating that the amount, which was paid to the Secretary as salary, was from the foreign funds and not the funds of the Society. Furthermore, the assessee is a very reputed organization and foreign contributions, which are remitted through banking channels, are from very reputed European Organizations and those European Organizations, who give contributions also specify the manner in which it has to be expended and that the Secretary, who is the Project Co-ordinator is entitled to 2000 Euros every month and this alone was paid as salary and looking from the angle of the foreign contributor, 2000 Euros is not a very huge sum to be portrayed, as being disproportionate. In this regard, the learned counsel has referred to the documents filed in the additional typed set of papers and stated that these documents were filed before the Tribunal, but the Tribunal did not consider the same. It is not in dispute that the documents now sought to be pressed into service were not placed before the Assessing Officer in the form and manner now it is sought to be presented.

29.We have perused the grounds of appeals filed before the CIT(A) and we find that no such contention was advanced based upon the documents, which are now pressed into service. Much reliance was placed on the Grant Contract with the European contributors and the conditions contained therein and contended that the payments made were in accordance with the terms of the contract and there is no possibility for the assessee to deviate. The documents, which were not placed before the CIT(A) if are to be placed before the Tribunal, then leave of the Tribunal should have been sought for.

30.The appeals before us are under Section 260A of the

Act and we are to decide as to whether a substantial question of law arises for consideration in these appeals. We are not here to exercise powers as a third appellate authority. We have set out the relevant facts in the preceding paragraphs to demonstrate that the entire matter, which culminated in the order of Tribunal, is fully factual. On consideration of the fact situation, the Assessing Officer completed the assessment drawing certain conclusions, which were wholly adverse to the assessee-Society. The CIT(A) granted partial relief. Whatever relief granted by the CIT(A) was affirmed by the Tribunal on re-examination of the facts, added to that one of the additions with regard to the rent paid for the Accountant was deleted, certain issues have been remanded to the CIT(A) for fresh decision. Thus, we find, there is no question of law, much less substantial question of law arises for consideration in these appeals.

31. In the result, these appeals are dismissed holding that there are no substantial questions of law arising for consideration. No costs.

Sd/-

Assistant Registrar

//True copy//

Sub Assistant Registrar

To

1. The Income Tax Appellate Tribunal 'B' Bench, Chennai.
2. The Commissioner of Income Tax (Appeals)-II,
No.44, Williams Road, Contonment,
Thiruchirapalli 620 001.
3. The Income Tax Officer Exemptions Ward, Thiruchirapalli.

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Pre-delivery Common Judgment made in
T.C.A.Nos.495 & 496 of 2019

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