



സ്വാമി ശരണം

# തിരുവിതാംകൂർ ദേവസ്വം ബോർഡ്

ദേവസ്വം ബോർഡ് ഹെഡ്ക്വാർട്ടേഴ്സ്, നന്തൻകോട്, തിരുവനന്തപുരം-695003

ഇ-മെയിൽ [secretarytdbvm@gmail.com](mailto:secretarytdbvm@gmail.com)

ആർ.ഒ.സി. നമ്പർ 5191/24/അക്കൗ

ദേവസ്വം ബോർഡാഫീസ്,  
തിരുവനന്തപുരം, 20.05.2024

## സർക്കുലർ

**വിഷയം:-** തിരുവിതാംകൂർ ദേവസ്വം ബോർഡിന് ആദായ നികുതി ഒഴിവാക്കപ്പെട്ടിട്ടുള്ള സംഗതി സംബന്ധിച്ച്.

- സൂചന:-**
- 1) തിരുവനന്തപുരം ഇൻകോടാക്സ് എക്സംപ്ഷൻ സർക്കിളിൽ നിന്നുള്ള 28.03.2024-ലെ DIN & Notice No. ITBA/AST/F/148 A/2023-24/1063553746(1) നമ്പർ ഉത്തരവ്. (പകർപ്പ് ചേർക്കുന്നു)
  - 2) ദേവസ്വം അക്കൗണ്ടിന് ആഫീസറുടെ 29.04.2024-ലെ ഡി.എ നമ്പർ 618/24/ബി4 നമ്പർ റിപ്പോർട്ട്.

1961-ലെ ആദായ നികുതി നിയമത്തിലെ 10 (23 ബിബിഎ), 196 വകുപ്പുകൾ പ്രകാരം തിരുവിതാംകൂർ ദേവസ്വം ബോർഡിന് ആദായ നികുതി ബാധകമല്ലാത്തതും വാർഷിക റിട്ടേൺ ഫയൽ ചെയ്യേണ്ട ആവശ്യകതയില്ലാത്തതുമാണ്. എന്നാൽ ഈ ഇളവുകൾ പരിഗണിക്കാതെ ബാങ്കുകളും ഇന്ത്യൻ ഓയിൽ കോർപ്പറേഷൻ പോലുള്ള സ്ഥാപനങ്ങളും ബോർഡിന്റെ വരുമാനത്തിൽ നിന്ന് ഭീമമായ തുകകൾ റ്റി.ഡി.എസ്/ റ്റി.സി.എസ് ഇനത്തിൽ പിടുത്തം വരുത്തുകയും ആയത് ബോർഡിന് സാമ്പത്തിക നഷ്ടവും പലരീതിയിലുള്ള സങ്കീർണ്ണതകൾ സൃഷ്ടിക്കപ്പെടുകയും ചെയ്തു വരുന്നതായി കാണപ്പെട്ടിട്ടുള്ളതാണ്. കൂടാതെ നികുതി റിട്ടേണുകൾ ഫയൽ ചെയ്യുന്നില്ലായെന്ന് കാണിച്ച് ബോർഡിനെതിരെ ആദായ നികുതി വകുപ്പിൽ നിന്നും തുടർച്ചയായി നോട്ടീസ് ലഭിക്കുന്നതായും കാണുന്നു. പ്രസ്തുത വിഷയത്തിൽ അന്തിമ പരിഹാരത്തിനായി ചാർട്ടേർഡ് അക്കൗണ്ടന്റ് മുഖാന്തിരം ആദായ നികുതി വകുപ്പ് മുമ്പാകെ മറുപടി സമർപ്പിച്ചതായും തുടർന്ന് വിശദമായ വാദപ്രതിവാദങ്ങൾക്ക് ശേഷം തിരുവനന്തപുരം ഇൻകോടാക്സ് എക്സംപ്ഷൻ സർക്കിളിൽ നിന്നും സൂചന (1) ആയി ഉത്തരവ്

പുറപ്പെടുവിച്ചിട്ടുള്ളതാണെന്നും പരാമർശിച്ച് ദേവസ്വം അക്കൗണ്ട്സ് ആഫീസറുടെ വിശദമായ റിപ്പോർട്ട് ലഭിച്ചു. (സൂചന 2)

ആദായ നികുതി വകുപ്പിൽ നിന്നുള്ള പ്രസ്തുത ഉത്തരവിൽ തിരുവിതാംകൂർ ദേവസ്വം ബോർഡിന് ആദായ നികുതി അടയ്ക്കേണ്ടതില്ലായെന്നും റ്റി.ഡി.എസ്/റ്റി.സി.എസ് ഇവ ബാധകമല്ലായെന്നും വാർഷിക നികുതി റിട്ടേണുകൾ സമർപ്പിക്കേണ്ടതില്ലായെന്നും ഇൻകംടാക്സ് എക്സംപ്ഷൻ സർട്ടിഫിക്കറ്റുകൾ ആവശ്യമില്ലായെന്നും പ്രതിപാദിച്ച് കാണുന്നു. പ്രസ്തുത സാഹചര്യത്തിൽ ബോർഡിന്റെ വരുമാനത്തിൽ നിന്നും ബാങ്കുകളും മറ്റ് സ്ഥാപനങ്ങളും അനാവശ്യമായി റ്റി.ഡി.എസ്/റ്റി.സി.എസ് തുക ഈടാക്കുന്നത് സംബന്ധിച്ച് ബോർഡിന്റെ ബന്ധപ്പെട്ട ഉദ്യോഗസ്ഥർ ജാഗ്രത പുലർത്തേണ്ടത് അത്യാവശ്യമായി കാണുന്നു. ഇത്തരത്തിൽ അനാവശ്യമായ തുകകൾ ഈടാക്കുന്നത് കനത്ത സാമ്പത്തിക നഷ്ടം ഉണ്ടാക്കുമെന്നതിനാൽ ടി വിഷയത്തിൽ ഉദ്യോഗസ്ഥർ അതീവശ്രദ്ധ ചെലുത്തേണ്ടതാണെന്ന് നിർദ്ദേശിച്ച് ഉത്തരവാകുന്നു.

  
സെക്രട്ടറി

തിരുവിതാംകൂർ ദേവസ്വം ബോർഡ്

പകർപ്പ്:-

1. ദേവസ്വം കമ്മീഷണർ
2. ചീഫ് എഞ്ചിനീയർ
3. ഫൈനാൻസ് ആന്റ് അക്കൗണ്ട്സ് ആഫീസർ
4. ദേവസ്വം അക്കൗണ്ട്സ് ആഫീസർ
5. എക്സിക്യൂട്ടീവ് ആഫീസർ, ശബരിമല
6. എല്ലാ എക്സിക്യൂട്ടീവ് എഞ്ചിനീയർമാർക്കും
7. എല്ലാ അസിസ്റ്റന്റ് ദേവസ്വം കമ്മീഷണർമാർക്കും
8. ഐ.റ്റി ഡിവിഷൻ
9. സെക്ഷൻ ഫയൽ
10. ഫയൽ ഓഫീസ് കോപ്പി
11. ഫയൽ ബുക്ക്





GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
INCOME TAX DEPARTMENT  
OFFICE OF THE ASSISTANT COMMISSIONER OF  
INCOME TAX  
EXEMPTION CIRCLE, TVM

To, TRAVANCORE DEVASWOM BOARD OFFICE OF DEVASWOM COMMISSIONER DEVASWOM , BOARD NANTHANCODE TRIVANDRUM 695003 , Kerala India	
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PAN: AABTT5593J	A.Y: 2020-21	Dated: 28/03/2024	DIN & Notice No: ITBA/AST/F/148A/2023-24/1063553746(1)
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Name of the assessee	TRAVANCORE DEVASWOM BOARD
Address of the assessee	OFFICE OF DEVASWOM COMMISSIONER DEVASWOM , BOARD NANTHANCODE TRIVANDRUM 695003 Kerala India
Email of the assessee	devaswomaccounts@officer@gmail.com
Resident/ Not Ordinarily Resident/ Non-Resident	Resident
Date of order	28/03/2024
Name and Designation of Specified Authority	SHANKAR PRASAD KENCHAPPA CIT EXEMPTION KOCHI AT TVM
Specified Authority approval date	28/03/2024

**Order under clause (d) of section 148A of the Income-tax Act,1961**

The assessee, Travancore Devaswom Board is an autonomous body constituted under the Travancore Cochin Hindu Religious Institutions Act XV of 1950. It is entrusted with the task of administrating 1250 temples in the erstwhile princely state of Travancore comprised in the state of Kerala which was earlier administrated by the ruler of Travancore prior to the integration of the Princely State of Travancore and Cochin in 1949. The constitution of the Board was based on the Covenant entered into by the Maharaja of Travancore in May 1949 and concurred and guaranteed by the Government of India. The whole working of the TDB is subject to

Note: If digitally signed, the date of digital signature may be taken as date of document.  
AAYKAR BHAWAN, 1ST FLOOR, KAWDIAR PO, THIRUVANANTHAPURAM, Kerala, 695003  
Email: TVM.DCIT.EXMP@INCOMETAX.GOV.IN,

the control and supervision by the Government of Kerala and the Hon'ble High court of Kerala.

As per the data available in the insight portal, the assessee has been paid Rs. 3,29,465/- as interest from deposits, Rs. 22,85,184/- as rent and received Rs. 357,77,43,763/- and 4,13,32,333/- as cash deposits in accounts other than current accounts and current accounts respectively during the financial year 19-20. Further, the assessee had also purchased financial instrument worth Rs. 1645,28,76,309/- completed business transactions worth Rs. 6,26,76,168/- during the previous year relevant to the assessment year 2020-21 but has failed to file their return during the assessment year. As the above receipts were greater than the basic exemption limit it suggests that income chargeable to tax has escaped assessment.

Verification was also made by conducting enquiries u/s 148A(a) of the Income Tax Act with the approval of the Commissioner of Income Tax (Exemption), Kochi on 05.02.2024.

Accordingly, assessee was issued show cause notice u/s 148 A(b) bearing DIN & notice number ITBA/AST/F/148A(SCN)/2023-24/1060453589(1) dated 02.02.2024 and asked to show cause why a notice under section 148 should not be issued. The assessee submitted a reply to the same on 17.02.2024.

Subsequently, consequent to the Hon'ble High Court of Kerala ruling WP(C) No. 12595 of 2023 dated 17.10.2023 in the case of M/s Asamannoor Service Co-op bank Ltd No 317, opportunity for personal hearing before the AO on or before 11.40 am on the 28<sup>th</sup> of February. The assessee's representative Shri. Sivadas, CA appeared before me for personal hearing and submitted documents in order to substantiate their claims.

The replies of the assessee are summarized as:

1. The Assessee falls under the definition of "Body or authority" as referred to in section 10(23BBA) of the Income Tax Act, 1961. As per the Act, any income of such body or authority is exempt from tax.
2. The Board does not fall under the list of entities specified u/s 139(4C) of the Income Tax Act, 1961 who are required to file returns if their income exceeds the basic exemption limits before giving effect to the provisions of section 10.
3. The Central Board of Direct Taxes, vide circular number 18/2017 has included body or authority referred to in clause 10(23BBA) as among those whose incomes are "unconditionally exempt" and "who are statutorily not required to file return of income as per provisions of section 139 of the Income Tax Act."
4. The Assessee also submits that the Travancore Devaswom Board's main

source of income is the offerings, Kanika and other receipts from various temples coming under the Board and that such amounts received by way of cash is deposited to our savings bank accounts in a regular intervals.

5. The assessee is also entitled to receive a sum of Rs. 46.5 lakhs every year from the government of Kerala as per Article 290A of the Constitution of India.

The assessee's response is prima facie acceptable as any body or authority referred to in section 10(23BBA) of the Income Tax Act 1961 is statutorily not required to file a return under section 139 of the Act. This is reiterated in the CBDT Circular 18/2017 wherein "body or authority referred to in clause 10(23BBA)" is listed among the "institutions whose income is unconditionally exempt under section 10 and who are statutorily not required to file return of income as per provisions of sections 139."

However, as a body or authority referred to in section 10(23BBA) of the Income Tax Act 1961 is not required to obtain exemption certification or recognition by any of the provisions within the Act, it is pertinent to examine if the assessee falls within the definition of body or authority as defined u/s 10(23BBA) of the Act and/or if any income received by the assessee shall fall within the nature of income referred to in the proviso to section 10(23BBA) of the Act.

In this regard, as the Travancore Devaswom Board is set up by the vide Chapter-II of the Travancore-Cochin Hindu Religious Act to "make provisions for the administration, supervision and control of incorporated and unincorporated and of other Hindu Religious Endowments and Funds". As such, the assessee's contention that the Travancore Devaswom Board falls under the definition of Board or Authority as laid down u/s 10(23BBA) stands.

It is further substantiated by CBDT's Order u/s 119(2)(b) of Income Tax Act, 1961 in file No. F. NO. 312/28/2019-OT dated 09.06.2021 rejecting the assessee's Condonation petition. In clause 6.1 of the above order, which was submitted by the assessee during the personal hearing, the Board notes that the "petitioner is exempt from Income Tax under section 10 of the Act.

Further, As per section three of the Travancore-Cochin Hindu Religious Act, 1950, "the administration of Incorporated and unincorporated devaswoms and of hindu religious endowments and all their properties and funds as well as the fund constituted under the Devaswom proclamation and the surplus fund constituted under the Devaswom (Amendment) Proclamation which were under the management of the ruler of Travancore before the first day of July 1949.....and the management of all institutions which were under the Devaswom Department shall vest in the

Travancore Devaswom Board". As such it is clear that all properties and fund of all endowments and institutions under the Travancore Devaswom Board are treated as the property and fund of Travancore Devaswom Board as per the Travancore-Cochin Hindu Religious Act, 1950. Consequently, the proviso to section 10(23BBA) is not triggered by the assessee.

Furthermore, as per section 4(2) of the Travancore-Cochin Hindu Religious Act, 1950, "The Board shall be a body corporate having perpetual succession and a common seal with power to hold and acquire properties for and on behalf of the incorporated and unincorporated Devaswoms and Hindu Religious institutions and Endowments under the management of the Board." As per the Odisha High Court Judgement in the case of "Shri. Jagannath Temple Management Committee vs Commissioner of Income Tax, 2007" it was held that

*"The petitioner is a body corporate with perpetual succession and a common seal and is created by Section 5 of the said Act (Orissa Act 11 of 1955) and which has received the assent of the President on 15-10-1955. Therefore, the proviso to Section 10(23BBA) does not apply to the petitioner and the exemption which has been granted to the petitioner under Section 10(23BBA) is a total unconditional exemption."*

Finally the proviso to section 10(23BBA) would apply to only those income of the trust, endowment or society which is not created under any enactment as per the ruling of Odisha High Court in Shri. Jagannath Puri Managing Trust vs Commissioner of Income Tax.

In the ruling, vide para 21 and 22 of the Judgement, the High Court arrive at the conclusion delivered in para 22 after discussing the memo to finance bill 1979 through which section 10(23BBA) was added to the Act. As per para 22 of the judgement:

*"If we follow the said explanation of introducing the statutory provision to Section 10(23BBA), it will be clear that the said exemption has been introduced in order to exempt the income of the bodies or authorities which are set up by or under any Central, State or Provincial Act and which are entrusted with the administration of public religious and charitable trusts within their jurisdiction. It was made clear that since the bodies are not engaged in any commercial activity, it was proposed to insert a new Clause (23BBA) to Section 10 in order to grant exemption in respect of income arising to any body or authority established, constituted or appointed under any enactment. But such exemption would not apply to the income of such trust, endowment or society which are obviously not created under any enactment. Therefore,*

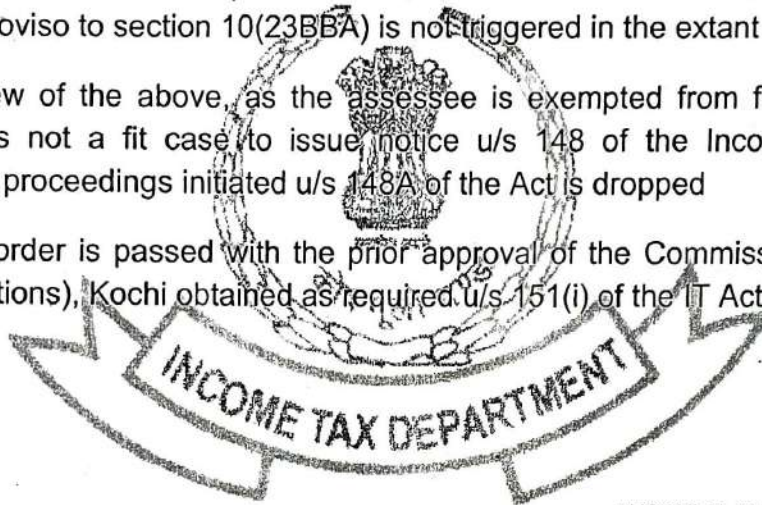
*under Sub-section (23BBA) of Section 10 of the Act exemption is only granted to the bodies which are created under an Act passed by the State Government, Central Government or Provincial Government. But such exemption is not extended to any trust, endowment or the society which are created by parties."*

Considering the above, it is unequivocally substantiated that:

1. The assessee is a body or authority whose income is exempt u/s 10(23BBA) of the Income Tax Act 1961.
2. The assessee is not required to file Income Tax returns
3. The proviso to section 10(23BBA) is not triggered in the extant case.

In view of the above, as the assessee is exempted from filing its return of income, it is not a fit case to issue notice u/s 148 of the Income tax Act and accordingly, proceedings initiated u/s 148A of the Act is dropped

This order is passed with the prior approval of the Commissioner of Income Tax (Exemptions), Kochi obtained as required u/s 151(i) of the IT Act, 1961



JAISONLAL THANKAMMA GOPALAN  
EXEMPTION CIRCLE, TVM

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Signer: JAISONLAL THANKAMMA GOPALAN  
Date: Thursday, March 28, 2024 4:37 PM  
Location: DIRECTORATE, India