

IN THE INCOME TAX APPELLATE TRIBUNAL

DELHI BENCH: 'E' NEW DELHI

**BEFORE SHRI J.S. REDDY, ACCOUNTANT MEMBER
AND
SMT. BEENA A. PILLAI, JUDICIAL MEMBER**

I.T.A .No.4243/DEL/2013

Mahila Gramodyog Samiti C/o Mr. Deepak Singh, 2, Court of Warda Compound, Aligarh. AABAM0649R	vs	CIT, Haldwani
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Appellant by	Sh. Deepak Singh, Adv.
Respondent by	None Appeared

Date of Hearing	08.02.2016
Date of Pronouncement	09.03.2016

ORDER

PER BEENA A. PILLAI, JM

The present appeal has been filed by the assessee against the order of CIT-Haldwani, dated 17th May, 2013 on the following grounds of appeal:

- A. *“Because the ld. CIT has erred in disallowing the registration u/s 80G.*
- B. *Because the order is bad in law as well as on fact.”*

2. The brief facts of the case are as under:

The assessee is a charitable society engaged in general public utility. It had applied for registration u/s 12AA and 80G of the Income Tax Act, 1961. The assessee was granted registration u/s 12AA vide order dated 8th August, 2012, however, the

assessee was denied approval u/s 80G vide order dated 17th May, 2013. The approval was denied on the grounds that, the registered office of the institution is located at Haldwani, and as no proof of any activity was filed and the main official being the Secretary of the Institution, do not reside in Haldwani.

3. Aggrieved by the order of the ld. CIT the assessee is in appeal before us.

4. We have perused the paper book filed by the assessee and the order passed by the authorities below.

5. The ld. AR pointed out that the assessment for the previous year being 2010-11 was completed on 01/01/2014. The ld. AO in the assessment order has recorded a finding that the assessee during the relevant financial year has undertaken various activities of organizing Welfare Programmes, Awareness Camps for Women & Children etc.

6. We note that the ld. CIT at the time of rejecting the application filed by the assessee u/s 80G did not have an opportunity to go through the assessment order passed by the ld. AO, as the same was passed subsequently. The ld.AO has not disputed that the assessee is a charitable organisation, and the genuineness of the charitable activities are carried on during the previous year relevant to the year under consideration. As the ground for rejection of the approval us.80G is that there is no evidence of any earlier activity, we hold that the approval u/r.11AA, r.w.s. 80G has to be granted in view of the assessment order dated 01.01.2014. We direct accordingly.

7. We, accordingly, allow the ground of appeal filed by the assessee.

8. In the result, the appeal stands statistically allowed.

Order pronounced in the open court on 09.03.2016

Sd/-
(J.S. REDDY)
ACCOUNTANT MEMBER

Sd/-
(BEENA A. PILLAI)
JUDICIAL MEMBER

Dated: 09.03.2016

*Kavita Arora

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT 4.CIT(A)
5. DR

Asstt. Registrar