

IN THE INCOME TAX APPELLATE TRIBUNAL "C" BENCH : KOLKATA

[Before Hon'ble Sri N.V.Vasudevan, JM & Shri Waseem Ahmed, AM]

I.T.A Nos.2217/Kol/2016

Gokuldharm Seva Trust
Asansol
[PAN : AACTG 2514 M]
(Appellant)

-vs.-

C.I.T. (Exemptions)
Kolkata

(Respondent)

For the Appellant : Shri Arvind Agarwal, Advocate
For the Respondent : Shri R.Chowdhury, JCIT. Sr.DR

Date of Hearing : 08.05.2017.

Date of Pronouncement : 12.05.2017.

ORDER

Per N.V.Vasudevan, JM

This is an appeal by the Assessee against the order dated 16.09.2016 of C.I.T.(Exemptions), Kolkata rejecting the application of the assessee for grant of registration u/s 12AA of the Income Tax Act, 1961 (Act) and approval u/s 80G of the Act.

2. The Assessee filed an application for grant of registration u/s 12AA of the Act as well as grant of approval u/s 80G of the Act on 31.03.2016. The case was fixed for hearing before CIT(E) on 14.06.2016. Shri Gobind Kr. Goyal , Trustee attended the hearing on 14.06.2016. The hearing was adjourned to 20.07.2016 to enable the assessee to file amendment to trust deed. The case was again fixed for hearing on 02.08.2016. According to CIT(E) the required rectification deed was not submitted to CIT(E). The case was adjourned to 22.08.2016 and thereafter fixed for hearing on 09.09.2016. According to CIT(E) on 09.09.2016 none appeared on behalf of the assessee and therefore the CIT(E) proceeded to reject the applications of the assessee for the reason that the assessee was not interested in prosecuting its applications.

Aggrieved by the aforesaid order of CIT(E) the assessee IS in appeal before the Tribunal.

3. The Id. Counsel for the assessee brought to our notice that on the hearing fixed before CIT(E) on 22.08.2016 the required resolution of the trustees modifying Clause No.20 of the Trust Deed has been duly filed before CIT(E) and this was not taken cognizance by CIT(E). It was also submitted that non appearance on 09.09.2016 was not willful.

4. After considering the submissions made on behalf of the assessee, we are of the view that the assessee has not been afforded proper opportunity of being heard by CIT(E). In the interest of justice we deem it fit and proper to set aside the order of CIT(E) and remand the question of grant of registration u/s 12A of the Act as well as grant of approval u/s 80G of the Act to CIT(E) for fresh consideration in accordance with law after affording opportunity of being heard to the assessee.

5. In the result the appeal of the assessee is treated as allowed for statistical purposes.

Order pronounced in the Court on 12.05.2017.

Sd/-
[Waseem Ahmed]
Accountant Member

Sd/-
[N.V.Vasudevan]
Judicial Member

Dated : 12.05.2017.
[RG PS]

Copy of the order forwarded to:

1. Gokuldhm Seva Trust, C/o Shri Deepak Kumar Todi, West Apar garden, Asansol-713304.
2. C.I.T. (Exemptions), Kolkata.
- 3 CIT(DR), Kolkata Benches, Kolkata.

True copy

By Order

Asstt.Registrar, ITAT, Kolkata Benches

