

IN THE INCOME TAX APPELLATE TRIBUNAL
“A” BENCH : BANGALORE

BEFORE SHRI SUNIL KUMAR YADAV, JUDICIAL MEMBER
AND SHRI JASON P. BOAZ, ACCOUNTANT MEMBER

ITA No.1727/Bang/2016

Assessment year : N.A.

Smt. Puttalingamma Puttannaiah Education Trust (R), No.58, 5 th Main, 3 rd Cross, Basaveshwara Layout, Vijayanagar, Bengaluru – 560 040. PAN: AAATK 8646E	Vs.	The Commissioner of Income Tax (Exemptions), Bengaluru.
APPELLANT		RESPONDENT

Appellant by	:	Shri Pranav Krishna, Advocate
Respondent by	:	Shri Sunil Kumar Singh, CIT(DR)(ITAT)-1, Bengaluru

Date of hearing	:	09.11.2017
Date of Pronouncement	:	17.11.2017

ORDER

Per Sunil Kumar Yadav, Judicial Member

This appeal is preferred by the assessee against the order of the
CIT(Appeals) *inter alia* on the following grounds:

“1. The Order of the learned Commissioner passed under section 12A(1)(b)(ii) of the Act is opposed to law, equity, weight of evidence, probabilities and the facts and circumstances in the Appellant's case.

2. The order of cancellation under section 12A(1)(b)(ii) is not in accordance with law and requires to be set-aside on the facts and circumstances of the case.

3. The learned Commissioner failed to appreciate that the non-satisfaction as to the genuineness of the activities is not a proper ground for rejection of the application for grant of registration u/s 12A of the Act on the facts and circumstances of the case.

4. Without prejudice, the learned Commissioner failed to provide adequate opportunities of hearing at the time of registration of the Trust on the facts and circumstances of the case.

5. The Appellant craves leave to add, alter, delete or substitute any of the grounds urged above.

6. In the view of the above and other grounds that may be urged at the time of the hearing of the appeal, the Appellant prays that the appeal may be allowed in the interest of justice and equity.”

2. During the course of hearing, the Id. counsel for the assessee has invited our attention that CIT(E) has rejected the application for registration u/s. 12AA of the Act without looking to the complete facts, though the assessee has furnished the relevant information before the CIT(E). Therefore, in the interest of justice, the matter may be restored to the CIT(E) for readjudication of application for registration u/s. 12AA of the Act.

3. The Id. DR placed reliance upon the order of the CIT(E).

4. Having carefully examined the orders of the CIT(E) and the material placed on record, we find that the CIT(E) has disposed of the application

for registration u/s. 12AA summarily without adjudicating upon the evidence filed by the assessee. We therefore set aside the order of CIT(E) and restore the matter to his file with a direction to readjudicate the application for registration u/s. 12AA after affording opportunity of being heard to the assessee by passing a reasoned order.

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

Pronounced in the open court on this 17th day of November, 2017.

Sd/-

(JASON P. BOAZ)
Accountant Member

Sd/-

(SUNIL KUMAR YADAV)
Judicial Member

Bangalore,
Dated, the 17th November, 2017.
/ Desai Smurthy /

Copy to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR, ITAT, Bangalore.
6. Guard file

By order

Senior Private Secretary
ITAT, Bangalore.