

**IN THE INCOME TAX APPELLATE TRIBUNAL
“C” BENCH : BANGALORE**

**BEFORE SHRI SUNIL KUMAR YADAV, JUDICIAL MEMBER
AND SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER**

ITA No.1152/Bang/2017
Assessment year : 2009-10

The Raddi Sahakara Bank Niyamitha, Station Road, Near Head Post Office, Dharwad. PAN : AAAAT3297K	Vs.	The Assistant Commissioner of Income Tax, Circle 2(1), Hubli.
APPELLANT		RESPONDENT

Assessee by	:	Ms. Sheetal, Advocate
Revenue by	:	Dr. P. V. Pradeep, ACIT

Date of hearing	:	29.01.2018
Date of Pronouncement	:	31.01.2018

ORDER

Per Sunil Kumar Yadav, Judicial Member

This appeal is preferred by the assessee against the order of CIT(A), denying the registration under section 12AA of the Act. During the course of hearing of the appeal, the learned counsel for the assessee has contended that CIT has denied the registration under section 12AA of the Act on the ground that the assessee has not furnished the relevant documents despite opportunity afforded to him, but the assessee has filed all the relevant evidences filed before the CIT to justify its object and its Act. But the CIT did not take cognizance of the same and denied the registration.

The learned DR placed the reliance upon the order of the CIT.

2. We have carefully examined the order of the CIT along with documents filed before us and we find that assessee has filed plenty of documents before CIT. During the course of hearing, the CIT ignored the same and denied the registration on the ground that assessee has not furnished the requisite evidence. Since the assessee has filed the relevant evidence

before the CIT, the CIT should have examined the same before taking a final view with regard to the grant of registration. We therefore set aside the order of the CIT and restore the matter to his file with a direction to readjudicate the issue afresh after affording opportunity of being heard to the assessee in the light of documents filed before the Tribunal. Assessee is also directed to place all relevant evidence before CIT for proper adjudication of the issue of registration.

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

Pronounced in the open court on 31st January, 2018.

Sd/-
(INTURI RAMA RAO)
Accountant Member

Sd/-
(SUNIL KUMAR YADAV)
Judicial Member

Place : Bangalore
Dated : 31/01/2018
/NS/

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

By order

Sr. Private Secretary,
ITAT, Bangalore.