

**IN THE INCOME TAX APPELLATE TRIBUNAL  
PATNA BENCH, PATNA**

**Before Sh. N. K. Saini, AM and Sh. Sudhanshu Srivastava, JM**

**ITA No. 156/Pat./2017 : Asstt. Year :**

Bharti Educational Trust, Nawada.	Vs	Commissioner of Income Tax (Exemptions), Patna (Bihar)
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>
<b>PAN No. AACTB7018H</b>		

**Assessee by :None**

**Revenue by : Smt. Archana Sinha, Sr. S.C.**

<b>Date of Hearing : 12.03.2018</b>	<b>Date of Pronouncement : 14.03.2018</b>
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**ORDER**

**Per N. K. Saini, AM:**

This is an appeal by the assessee against the order dated 13.09.2017 of ld. CIT (Exemptions), Patna.

2. The only grievance of the assessee in this appeal relates to the rejection of application for grant of registration u/s 12AA of the Income Tax Act, 1961 (hereinafter referred to as the Act) by the ld. CIT(E), Patna.

3. Facts of the case in brief are that the assessee filed an application in Form No. 10A of the Income Tax Rules, 1962 for registration u/s 12AA of the Act on 27.03.2017. The ld. CIT(E) rejected the application by observing as under:

*“The applicant trust filed an application in form no.10A of the Income Tax Rules, 1962 on 27.03.2017 for registration u/s 12AA of the Income Tax Act, 1961. The applicant was requested to appear on 18.07.2017 either in person or through an authorized representative with relevant documents for verification of the genuineness of the*

*activities of the Trust. The applicant was given one more opportunities to appear on 11.08.2017 again none appeared or filed any written submission.*

2. *In view of such, genuineness of activities could not be verified. Hence the application filed by the Trust in Form No. 10A for getting registration u/s 12AA of Income-tax Act, 1961 is rejected.*

*Sd/-  
(Subrata Sarkar)  
(Commissioner of Income Tax (Exemptions),  
Patna.”*

4. Now the assessee is in appeal. During the course of hearing nobody was present on behalf of the assessee neither any adjournment application was filed. We, therefore, proceeded ex-parte and appeal is decided after hearing ld. Sr. Standing Counsel., who supported the impugned order passed by the ld. CIT(E).

5. We have considered the submissions of the ld. Sr. Standing Counsel and carefully gone through the material available on the record. In the present case, it is noticed that the ld. CIT(E) although mentioned that an opportunity was given to the assessee to appear on 11.08.2017. However, nothing is brought on record to substantiate that notice of hearing was served upon the assessee. It is well settled that nobody should be condemned unheard as per the maxim "*audi alteram partem*". We, therefore, deem it appropriate to set aside this case back to the file of the ld. CIT(E) to be adjudicated afresh in

accordance with law after providing due and reasonable opportunity of being heard to the assessee.

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

(Order Pronounced in the Court on 14/03/2018)

Sd/-

**(Sudhanshu Srivastava)**  
**JUDICIAL MEMBER**

Sd/-

**(N. K. Saini)**  
**ACCOUNTANT MEMBER**

**Dated:14 /03/2018**

s.sinha\*

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

**ASSISTANT REGISTRAR**