

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

**BEFORE SHRI KUL BHARAT, JUDICIAL MEMBER AND
SHRI MANISH BORAD, ACCOUNTANT MEMBER**

आयकर अपील सं./ ITA No. 52/Jab/2017

निर्धारण वर्ष/ Assessment Year : 2017-18

Anant Shekshnik Sansthan, Plot No.25, Telegraph Gate No.4, Wright Town, Jabalpur(MP) PAN : AACTA 7059 H	Vs	Commissioner of Income-tax (Exemption), Bhopal (MP)
अपीलार्थी/ (Appellant)		प्रत्यर्थी/ (Respondent)
Assessee by :		Shri Abhishek Oswal, Adv.
Revenue by :		Shri PD Chougule, DR

सुनवाई की तारीख/**Date of Hearing** : 13/03/2018

घोषणा की तारीख/**Date of Pronouncement**: 15/03/2018

आदेश/O R D E R

PER MANISH BORAD, ACCOUNTANT MEMBER:-

This appeal filed by the assessee is directed against the order of the learned Commissioner of Income-tax (Exemption), Bhopal dated 13.09.2017 rejecting the registration sought by the assessee u/s 12AA of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') .

2. At the outset, learned Counsel for the assessee submitted that ld. CIT(Exemption) has passed an ex-parte order without appreciating the details as well as documents filed during the course of proceedings relating to application under Section 12AA of the Act. Learned Counsel urged for providing one more opportunity to present its case before the ld. CIT(Exemption). Learned Departmental Representative raised no objection to this plea of the learned Counsel for the assessee.

3. We have heard the rival contentions and perused the record placed before us. We find that assessee, which is an association of person, applied for registration under Section 12AA of the Act in form No.10A on

31.03.2017. Various details about the objects and activities of the applicant were called for. Assessee received notice through Assessing Officer, to which the assessee sought adjournment on 08.08.2017 and matter finally got adjourned to 07.09.2017. Subsequently, the Id. CIT(Exemption) passed an ex-parte order on 13.09.2017 as the assessee could not appear on 07.09.2017. We find that assessee was given only one opportunity and the Id. CIT(Exemption) hurriedly framed the ex-parte order. We, therefore, in the interests of justice, are of the view that the issue needs to be set aside to the file of the Id. CIT(Exemption) for *de novo* adjudication. We order so and direct the Id. CIT(Exemption) to examine the documents filed by the assessee in support of its application filed for registration under Section 12AA of the Act and needless to mention that assessee should be given adequate opportunity of being heard.

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

Order pronounced in the Court on 15th March, 2018 at Jabalpur.

Sd/-

Sd/-

**(KUL BHARAT)
JUDICIAL MEMBER**

**(MANISH BORAD)
ACCOUNTANT MEMBER**

Jabalpur; Dated 15/03/ 2018

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आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त(अपील) / The CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, / DR, ITAT, Jabalpur
6. गार्ड फाइल / Guard file.

TRUE COPY

आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./ Asstt.Registrar)
आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Jabalpur