

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

Before Sh. N. K. Saini, AM and Sh. Amit Shukla, JM

ITA No. 36/Pat./2016 : Asstt. Year :

ITA No. 37/Pat./2016 : Asstt. Year :

Mithila Kawariya Aashram, Tiwari Tola, Rajbara, Anchal- Katoria, Dist. Banka (Bihar)	Vs	Commissioner of Income Tax (Exemptions), Patna (Bihar)
(APPELLANT)		(RESPONDENT)
PAN No. AADAM2620A		

Assessee by : Sh. Shikesh Jha, Adv.

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

Date of Hearing : 08.03.2018

Date of Pronouncement : 08.03.2018

ORDER

Per N. K. Saini, AM:

These appeals by the assessee are directed against the separate orders each dated 05.02.2016 of Id. CIT(Exemptions), Patna.

2. Since, the appeal relates to the same assessee which were heard together so these are being disposed off by this consolidated for the sake of convenience and brevity.

3. At the first instance, we will deal with the appeal in ITA No. 36/Pat./2016. The only grievance of the assessee in this appeal relates to the rejection of application for grant of approval u/s 80G(5)(vi) of the Income Tax Act, 1961 (hereinafter referred to as the Act) by the Id. CIT(E), Patna.

3. Facts of the case in brief are that the assessee filed an application in Form No. 10G of the Income Tax Rules, 1962 for for

grant of approval u/s 80G(5)(vi) of the Act on 01.10.2015. The ld. CIT(E) asked the assessee to furnish certain documents/papers. In response, the assessee furnished the requisite papers/documents on 04.02.2016. However, the ld. CIT(E) rejected the application moved by the assessee for grant of approval u/s 80G(5)(vi) of the Act by observing that the accompanying papers/documents furnished by the assessee failed to establish that the activities of the assessee society were according to its aims & objects and that its activities were genuine.

4. Now the assessee is in appeal. The ld. Counsel for the assessee submitted that the ld. CIT(E) without specifying any particular items which was not in accordance with the aims & objects of the assessee society, was not justified in rejecting the application filed by the assessee for grant of approval u/s 80G(5)(vi) of the Act.

5. In her rival submissions, the ld. Sr. Standing Counsel for the department supported the impugned order passed by the ld. CIT(E).

6. We have considered the submissions of both the parties and carefully gone through the material available on the record. In the present case, it is noticed that the ld. CIT(E) rejected the application of the assessee by observing that the papers/documents furnished by the assessee failed to establish that the activities were genuine and according to aims & objects of the assessee society. However, he has not brought any material on record to substantiate that how and in what manner the activities were not genuine or were not in accordance with the aims & objects of the assessee society. We, therefore, deem it

appropriate to set aside this issue back to the file of the Id. CIT(E) to be adjudicated afresh in accordance with law after providing due and reasonable opportunity of being heard to the assessee and by considering all the documents furnished by the assessee.

7. In ITA No.37/Pat./2016, the facts are similar to the facts involved in ITA No. 36/Pat./2016. Therefore, our findings given therein shall apply *mutatis mutandis*. In that view of the matter, this appeal is also restored to the file of the Id. CIT(E) for fresh adjudication in accordance with law after providing due and reasonable opportunity of being heard to the assessee.

8. In the result, the appeals of the assessee are allowed for statistical purposes.

(Order Pronounced in the Court on 08/03/2018)

Sd/-
(Amit Shukla)
JUDICIAL MEMBER

Sd/-
(N. K. Saini)
ACCOUNTANT MEMBER

Dated: 08/03/2018

Subodh

Copy forwarded to:

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

ASSISTANT REGISTRAR