

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

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

ITA No. 29/Pat./2016 : Asstt. Year :

Siraj Educational and Charitable Trust, Siraj Villa, Bank Colony, Loharwaghat, Alamganj, P.O.- Gulzarbagh, Distt. Patna-800007	Vs	Commissioner of Income Tax (Exemptions), Patna (Bihar)
(APPELLANT)		(RESPONDENT)
PAN No. AAITS1691R		

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:

This is an appeal by the assessee against the order dated 05.02.2016 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 28.09.2015. The ld. CIT(E) asked the assessee to furnish certain documents/papers. In response, the assessee furnished the requisite papers/documents on 17.02.2016. However, the ld. CIT(E) rejected the application moved by the assessee for grant of registration u/s 12AA of the Act

by observing that the accompanying papers/documents revealed that 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 Id. Counsel for the assessee submitted that the Id. 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 registration u/s 12AA of the Act.

5. In her rival submissions, the Id. Sr. Standing Counsel for the department supported the impugned order passed by the Id. 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 Id. 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 the result, the appeal of the assessee is 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