

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
BANGALORE BENCH 'B'**

**BEFORE SHRI N.V VASUDEVAN, JUDICIAL MEMBER  
AND  
SHRI JASON P BOAZ, ACCOUNTANT MEMBER**

ITA No.2663/Bang/2017  
(Asst. Year - - )

M/s Madheshiya Vaishya Seva Trust,  
#422, Radiant White Orchid,  
Bannerghatta Road,  
Bengaluru.  
PAN – AAETM1118M.

. Appellant

Vs.

The Commissioner of Income-tax  
(Exemptions)  
Bengaluru.

. Respondent

Appellant by : Shri Suresh Muthukrishnan, C.A  
Respondent by : Ms. Neera Malhotra, CIT

Date of Hearing : 18-04-2018  
Date of Pronouncement : 25-04-2018

**ORDER**

**PER SHRI N.V VASUDEVAN, JUDICIAL MEMBER :**

This is an appeal by the assessee against the order dated 22/9/2017 of Commissioner of Income-tax (Exemptions), Bengaluru rejecting an application by the assessee for grant of registration u/s 12A of the Act.

2. The assessee is a trust. It was formed under deed of trust dated 21/2/2015. The object of the assessee was for advancing the cause of education, knowledge, sports, training, finance assistance to the poor and needy etc. The assessee filed an application for grant of registration u/s 12A of the Act on 31/3/2017. In the

prescribed for making such application viz., Form No.10, the address of the assessee has been given as 422, Radiant White Orchid, Banerghatta Road, Bengaluru-560 076.

3. The CIT(A) (Exemption) Bengaluru issued a letter dated 11/9/2017 calling for certain clarifications. It appears that this letter was sent to the registered office of the trust as given in the deed of trust viz., 3<sup>rd</sup> Floor, 'Shubh Nivas', No.31, '3<sup>rd</sup> Block', 18<sup>th</sup> Cross, Vishwapriya Layout, Begur Road, Bangalore – 560 068. The letter was unserved because it was not the address in which the assessee trust operated. Since the letter was returned with the postal endorsement 'left', the CIT (Exemptions) was of the view that it was not possible to verify the satisfaction of the condition for grant of registration u/s 12A of the Act. He, therefore, dismissed the application for grant of registration.

4. Aggrieved by the aforesaid order of the CIT(Exemptions), the assessee has preferred the present appeal before the Tribunal.

5. We have heard the rival submissions. It is clear from the impugned order that the assessee did not have proper opportunity of being heard and there was violation of the principles of natural justice. Admittedly, the notice by the CIT (Exemptions) calling for explanation was sent to the wrong address and, therefore, there was no compliance from the side of the assessee. Keeping in mind the aforesaid facts, we are of the view that it would be just and appropriate to set aside the impugned order and direct the CIT(Exemptions) to examine afresh the application for grant of registration filed by the assessee on 31/3/2017 after affording the assessee proper opportunity of being heard. We hold and direct accordingly. The appeal of the assessee is allowed for statistical purposes.

6. In the result, the appeal of the assessee is treated as allowed for statistical purposes.

Order pronounced in the open court on **25<sup>th</sup> April, 2018.**

**Sd/-**  
**(JASON P BOAZ)**  
**ACCOUNTANT MEMBER**

**Sd/-**  
**(N.V VASUDEVAN)**  
**JUDICIAL MEMBER**

Bangalore  
Dated : 25/4/2018  
Vms

Copy to :1. The Assessee  
2. The Revenue  
3.The CIT concerned.  
4.The CIT concerned.  
5.DR  
6.GF

By order

Sr. Private Secretary, ITAT, Bangalore

1. Date of Dictation .....
2. Date on which the typed draft is placed before the dictating Member .....
3. Date on which the approved draft comes to Sr. P. S.....
4. Date on which the fair order is placed before the dictating Member .....
5. Date on which the fair order comes back to the Sr. P.S. ....
6. Date of uploading the order on website.....
7. If not uploaded, furnish the reason for doing so .....
8. Date on which the file goes to the Bench Clerk .....
9. Date on which order goes for Xerox & endorsement.....
10. Date on which the file goes to the Head Clerk .....
11. The date on which the file goes to the Assistant Registrar for signature on the order .....
12. The date on which the file goes to dispatch section for dispatch of the Tribunal Order .....
13. Date of Despatch of Order. ....