

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH : C : NEW DELHI

BEFORE SHRI R.K. PANDA, ACCOUNTANT MEMBER  
AND  
SHRI KULDIP SINGH, JUDICIAL MEMBER

ITA Nos.5038 & 5039/Del/2018  
Assessment Year: 2017-18

Goswami Bhagwan Lal Educational Society, Vs. CIT (Exemption),  
1866, Sanjay Gandhi Memorial Nagar, CR Building, 5<sup>th</sup>  
NIT, Faridabad. Floor,  
Sector-17E,  
PAN: AAABG0208L Chandigarh.

(Appellant)

(Respondent)

Assessee by : Shri Rohit Tiwari &  
Shri Shobhit Tiwari, Advocates  
Revenue by : Shri Sandeep Jain, CIT,DR  
Date of Hearing : 14.01.2019  
Date of Pronouncement : 14.01.2019

ORDER

PER BENCH:

The above two appeals filed by the assessee are directed against the separate orders dated 13<sup>th</sup> June, 2018 of the CIT(E), Chandigarh. In ITA No.5039/Del/2018, the assessee has challenged the order of the CIT(E) in refusing registration u/s 12AA of the IT Act. In ITA No.5038/Del/2018, the assessee has challenged the order of the CIT(E) rejecting the grant of approval u/s 80G of the IT Act. For the sake of

convenience, these are heard together and are being disposed of by this consolidated order.

2. Facts of the case, in brief, are that the assessee made an application in Form No.10A on 21<sup>st</sup> December, 2017 electronically. The Society was incorporated on 28<sup>th</sup> March, 2003. The Id.CIT(E) issued a letter asking the assessee to furnish the requisite details on 21<sup>st</sup> May, 2018. However, on 21<sup>st</sup> May, 2018, the assessee sought adjournment, therefore, the matter was adjourned to 5<sup>th</sup> June, 2018. However, in absence of any compliance on 05.06.2018, the Id.CIT(E) held that the assessee failed to discharge its onus and, therefore, he denied the registration sought by the assessee u/s 12AA of the IT Act. Since no registration u/s 12AA was granted to the assessee, the Id.CIT(E) also refused to grant approval u/s 80G of the IT Act.

2.1 Aggrieved with such order of the Id.CIT(E), the assessee is in appeal before the Tribunal.

2.2 The Id. counsel for the assessee, referring to page 15 of the appeal set submitted that the assessee through e-mail had sent the various details as called for by the Id. CIT(E) on 4<sup>th</sup> June, 2018. Similarly, all these details were also forwarded to the CIT(E) through speed post on 1<sup>st</sup> June, 2018. However, the Id.CIT(E) without considering the same, has passed the order refusing registration u/s 12AA and refusing grant of approval u/s 80G of the IT Act. He accordingly submitted that he has no objection if the matter is restored to the file of the CIT(E) with a direction to consider the details already filed before him and pass appropriate order.

3. The Id. DR, on the other hand, submitted that the assessee has sent the e-mail to CIT(E) at [citexemptions@gmail.com](mailto:citexemptions@gmail.com) which is not the correct e-mail id of the CIT(E). Further, there is no proof or evidence that the speed post has reached the CIT(E) before passing of the order. Therefore, the plea of the assessee to restore the matter to the CIT(E) is without any merit.

4. We have considered the rival arguments made by both sides and perused the material available on record. We find the assessee, in the instant case, made an application in Form No.10A for grant of registration u/s 12AA and also filed the application in Form No.10G for grant of approval u/s 80G of the IT Act. We find the assessee did not appear before the CIT(E) on 5<sup>th</sup> June, 2018, the date for which the adjournment was granted to the assessee, for submission of various details for which the Id.CIT(E) refused to grant registration u/s 12AA of the IT Act due to unresponsive attitude of the assessee to the queries raised by him. Since no approval u/s 12AA was granted, he also refused to grant approval u/s 80G of the IT Act. It is the submission of the Id. counsel for the assessee that the assessee has sent all the requisite details through e-mail on 4<sup>th</sup> June, 2018 to the CIT(E) and also sent the requisite details through speed post on 1<sup>st</sup> June, 2018. It is the submission of the Id. DR that the assessee has sent the details in the wrong e-mail id. It is also his argument that there is no proof that the details sent by speed post have reached the CIT(E). Considering the totality of the facts of the case and in the interest of justice, we deem it proper to restore the issue to the file of the CIT(E) with a direction to grant one final opportunity

to the assessee to file the requisite details and decide the issue as per fact and law. The assessee is also hereby directed to appear before the CIT(E) and furnish the necessary details failing which the Id.CIT(E) is at liberty to pass appropriate order as per law. We hold and direct accordingly. The grounds raised by the assessee are accordingly allowed for statistical purposes.

5. In the result, both the appeals filed by the assessee are allowed for statistical purposes.

The decision was pronounced in the open court at the time of hearing itself i.e., on 14.01.2019.

Sd/-

(KILDIP SINGH)  
JUDICIAL MEMBER

Dated: 14<sup>th</sup> January, 2019

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Copy forwarded to

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Sd/-

(R.K. PANDA)  
ACCOUNTANT MEMFBER

Asstt. Registrar, ITAT, New Delhi