

आयकर अपीलीय अधिकरण, सुरत न्यायपीठ, सुरत
IN THE INCOME TAX APPELLATE TRIBUNAL
SURAT BENCH, SURAT
श्रीमती दिवा सिंह, न्यायिक सदस्य तथा श्री ओ.पी.मीना, लेखा सदस्य के समक्ष
BEFORE SMT. DIVA SINGH, JUDICIAL MEMBER
AND SHRI O.P.MEENA, ACCOUNTANT MEMBER

आ.अ.सं./I.T.A. No.434/SRT/2018

निर्धारण वर्ष/Assessment Year : -

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| Laxmi Narayan Temple, Pali Karambeli, Bhilad, Valsad – 396 155. [PAN: AAATL 2252 R] | Vs. | The Commissioner of Income Tax(Exemptions), Ahmedabad – 380 009. |
| अपीलार्थी Appellant | | प्रत्यर्थी/Respondent |
| निर्धारिती की ओर से /Assessee by | Shri Suresh Kabra - CA | |
| राजस्व की ओर से /Revenue by | Shri P.S.Choudhary - Sr.DR | |

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| सुनवाई की तारीख/ Date of hearing: | 11.01.2019 |
| उद्घोषणा की तारीख/Pronouncement on: | 11.01.2019 |

आदेश /ORDER

PER DIVA SINGH, JM:

1. The present appeal has been filed by the assessee assailing the correctness of the order u/s.12AA of CIT(Exemptions), Ahmedabad dated 10.05.2018. The ld.AR referring to the submissions in the early hearing application advance inviting attention to the Ground No.1 raised by the assessee in the present appeal made a prayer for a remand of issue to the file of the CIT(Exemption) giving his oral undertaking that the assessee shall participate in the assessment proceedings. The specific ground reads as under :

“1. ON the facts and in circumstances of the case as well as law on the subject, the learned Commissioner of Income Tax (Exemption) has erred in passing ex-parte order u/s.12AA of the Act without any notice on assessee.”

2. The ld.Sr.DR was heard and posed no objection to the prayer for remand. A perusal of the impugned order shows that the assessee who moved an application u/s.12AA in Form No.10A under rule 11AA which was received in the case of CIT-Exemption on 14.11.2017 the assessee was required to furnish certain details. However, on the specific date given

the assessee failed to appear. The Id.CIT(Exemptions) thereafter gave further opportunities. In the absence of requisite details made available which include survey copy of trustee the application of assessee was rejected. Accepting the oral undertaking given by the Id.AR in the light of the submissions of the parties before the Bench the issue is set-aside and restore back to the file of CIT(Exemptions), Ahmedabad with a direction pass a speaking order in accordance with law after giving assessee a reasonable opportunity of being heard. The assessee is advised in its own interest to participate fully and fairly in the proceedings before the CIT(Exemption). Said order was pronounced in the open court at the time of hearing itself.

3. In the result, appeal of the assessee is allowed for the statistical purpose as pronounced in the open court on 11.01.2019.

Sd/-

(ओ.पी.मीना/O.P.MEENA)

लेखासदस्यकेसमक्ष /ACCOUNTANT MEMBER

सुरत/ Surat, दिनांक Dated: 11th January, 2019/S.Gangadhara Rao, Sr.PS

Copy of order sent to- Assessee/AO/Pr. CIT/ CIT (A)/ ITAT (DR)/Guard file of ITAT.

Sd/-

(श्रीमती दिवा सिंह /DIVA SINGH)

(न्यायिकसदस्यतथा/JUDICIAL MEMBER)

By order

/ / TRUE COPY / /

Assistant Registrar, Surat