

**IN THE INCOME TAX APPELLATE TRIBUNAL
“C” BENCH : BANGALORE**

**BEFORE SHRI N. V. VASUDEVAN, VICE PRESIDENT AND
SHRI B. R. BASKARAN, ACCOUNTANT MEMBER**

ITA No.2620/Bang/2017

Assessment year : N.A.

M/s. Sustainable Alternatives for Rural Accord Trust, C/o. Gurupadapa, H. C. Hosamane, Dombekoppa Village, Haratalu Post, Hosanagar Taluk, Shimoga Dist. – 577 412. PAN : AAQTS 4180 B	Vs.	The Commissioner of Income Tax [Exemptions], Bangalore.
APPELLANT		RESPONDENT

Assessee by	:	Shri. S. V. Ravishankar, Advocate
Revenue by	:	Shri. Pradeep Kumar, CIT

Date of hearing	:	29.01.2019
Date of Pronouncement	:	29.01.2019

ORDER

Per B. R. Baskaran, Accountant Member

The assessee has filed this appeal challenging the order dated 25.09.2017 passed by learned CIT(E), Bangalore, rejecting the application filed by the assessee seeking recognition under section 80G of the Act.

2. We have heard the parties and perused the record. We notice that the assessee is a trust who made an application before the learned CIT(E), seeking recognition

under section 80G of the Act on 06.03.2017. According to the order passed by learned CIT, the assessee did not furnish the details called for by him and accordingly he has rejected the application of the assessee.

3. The learned Counsel submitted before us that the CIT has issued a letter dated 11.09.2017 to the assessee and the same was received by the assessee only on 29.09.2017. However, the learned CIT has passed the impugned order on 25.09.2017 and hence there was no opportunity for the assessee to furnish the details called for by him. Accordingly, the learned AR contended that the learned CIT was not justified in rejecting the application filed by the assessee as the assessee did not get adequate opportunity to furnish the details called for by him .

4. Though the learned DR strongly supported the order passed by the CIT(E), yet we notice that the impugned order has been passed without affording adequate opportunity of being heard to the assessee. Though the CIT(E) has issued letter dated 11.09.2017 calling for various details, according to the assessee, the same was received only on 29.09.2017. In the meantime, the learned CIT has passed the impugned order on 25.09.2017 thus denying opportunity to the assessee. Under these set of facts, in the interest of nature justice, we are of the view that the assessee should be provided adequate opportunity to furnish various details that were / may be called for by learned CIT. Accordingly, we set aside the order passed by the CIT and restore

the matter to his file for examining the application of the assessee afresh after providing adequate opportunity to the assessee.

5. In the result, the appeal filed by the assessee is treated as allowed for statistical purposes.

Order pronounced in the open court on this 29th day of January, 2019.

Sd/-

(N. V. VASUDEVAN)
Judicial Member

Sd/-

(B. R. BASKARAN)
Accountant Member

Bangalore.

Dated: 29th January, 2019.

/NS/*

Copy to:

- | | | |
|---------------|----|------------|
| 1. Appellants | 2. | Respondent |
| 3. CIT | 4. | CIT(A) |
| 5. DR | 6. | Guard file |

By order

Assistant Registrar,
ITAT, Bangalore.