

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

BEFORE SHRI N.K.SAINI, VICE PRESIDENT AND  
SHRI A.T. VARKEY, JUDICIAL MEMBER

**ITA No. 359/Jodh/2018**  
**(ASSESSMENT YEAR : 2018-19)**  
**(U/S 12 AA)**

Badi Sadri Jain Charitable Trust, 175/8, Baneda House, Udaipur, Rajasthan 313001	Vs	The CIT (Exemptions), Jaipur, Rajasthan
<b>(Appellant)</b>		<b>(Respondent)</b>
PAN: AACTB8639A		

<b>Revenue By</b>	Sh. K.C. Badhok, CIT DR
<b>Assessee By</b>	Shri Mahesh Gehlot, Advocate
<b>Date of hearing</b>	07.05.2019
<b>Date of Pronouncement</b>	07.05.2019

**ORDER**

**Per N.K. SAINI, V.P. :**

This is an appeal by the assessee against the order dated 14.5.2018 of the CIT(Exemptions), Jaipur.

2. The only grievance of the assessee in this appeal relates to the rejection of application moved by the assessee for granting registration u/s 12AA of the Income Tax Act, 1961 (in short 'the Act').

3. Facts of the case in brief are that the assessee filed an application on 9.11.2017 in form No. 10A seeking registration u/s 12AA of the Act. The Ld. CIT(E) observed that the assessee was asked to submit certain documents / explanations by 6.3.2018 and also to produce original Trust Deed / MOA for verification but no compliance was made. He also mentioned that one more opportunity was granted vide letter dated 20.4.2018 but there was no compliance, therefore, the Ld. CIT(E) rejected the application moved by the assessee.

4. Now the assessee is in appeal.

5. The Ld. counsel for the assessee submitted that no proper opportunity of being heard was provided by the Ld. CIT(E), therefore, the action of Ld. CIT(E) in rejecting the applications moved by the assessee for registration u/s 12AA of the Act was not justified.

6. In his rival submissions, the Ld. Sr.DR supported the impugned orders passed by the Ld. CIT(A).

7. We have considered the submissions of both the parties and perused the material available on record. In the present case, it is not in dispute that the Ld. CIT(E) passed the impugned order ex-parte. He mentioned that one more opportunity was provided vide letter dated 20.4.2018, however, nothing is brought on record to substantiate that the

said letter was served upon the assessee. It is well settled that nobody should be condemned unheard as per the maxim “*audi alteram partem*”. We, therefore, by keeping in view the principles of natural justice, deem it appropriate to set aside this case 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.

8. In the result, the appeal of the assessee is allowed for statistical purposes.

(Order Pronounced in the Court on 07.05.2019)

**Sd/-**  
**(A.T. VARKEY)**  
**Judicial Member**

Dated : 07.05.2019

“आर.के.”

**Sd/-**  
**(N.K. SAINI)**  
**Vice President**

आदेशकीप्रतिलिपिअग्रेषित/ Copy of the order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकरआयुक्त/ CIT
4. आयकरआयुक्त (अपील)/ The CIT(A)
5. विभागीयप्रतिनिधि, आयकरअपीलीयआधिकरण, चण्डीगढ़/ DR, ITAT, Jodhpur
6. गार्डफाईल/ Guard File

आदेशानुसार/ By order

सहायकपंजीकार/ Assistant Registrar