

IN THE INCOME TAX APPELLATE TRIBUNAL  
"C" BENCH : BANGALORE

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

ITA No.892/Bang/2018
Assessment year : 2008-09

Dreampath Foundation No.185/B, Classic Orchids, Behind Meenakshi Temple, Bannerghatta Road, Bangalore-560 076.  PAN – AACTD 4460 F.	Vs.	The Commissioner of Income-tax (Exemption), Bangalore.
APPELLANT		RESPONDENT

Appellant by	:	None
Respondent by	:	Shri Pradeep Kumar, CIT

Date of hearing	:	26.06.2019
Date of Pronouncement	:	26.06.2019

**ORDER**

*Per B.R Baskaran, Accountant Member*

The assessee has filed this appeal challenging the order dated 22/1/2018 passed by Id CIT(E), Bengaluru rejecting the application filed by the assessee seeking recognition u/s 80G(5)(vi) of the Act.

2. None appeared on behalf of the assessee even though the assessee has been informed about today's date of hearing on the last occasion. Hence, we proceed to dispose of the appeal ex-parte without the presence of the assessee.

3. We have heard the ld DR and perused the record. The assessee is a trust and it filed an application seeking recognition u/s 80G of the Act before ld CIT(E). However, the ld CIT(E) rejected the application of the assessee by observing that the trust is still in infant stage and further the applicant has not furnished sufficient detail or proof on the activities of the trust. However from the grounds of appeal furnished by the assessee, we noticed that the assessee has claimed to have filed a Note on the activities of the trust along with the photographs of events conducted and sample copies of the booklets published by the trust. We noticed that the ld CIT(E) has not discussed anything about details furnished by the assessee and on the contrary, the ld CIT(E) has observed that the assessee has not furnished sufficient details, i.e., the Ld CIT(E) has not spelt as to how the details furnished by the assessee are not sufficient to prove the activities carried on by the assessee trust.

4. Under the set of facts we are of the view that the ld CIT(E) has not passed a speaking order while rejecting the application of the assessee. Accordingly we are of the view that the application of the assessee needs to be examined afresh by duly considering the details of the activities furnished by the assessee. Accordingly we set aside the order passed by the ld CIT(E) with the direction to examine the application of the assessee afresh in accordance sec.

80G(5)(iv) read with Rule 11AA of I.T Rules, after affording adequate opportunity of being heard to the assessee.

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

Order pronounced in the Open Court on **26<sup>th</sup> June, 2019.**

**Sd/-**  
**(N.V Vasudevan)**  
**Vice President**  
Bangalore,  
Dated, 26<sup>th</sup> June, 2019.  
/vms /

**Sd/-**  
**(B.R Baskaran)**  
**Accountant Member**

Copy to:

1. The Applicant
2. The Respondent
3. The CIT
4. The CIT(A)
5. The DR, ITAT, Bangalore.
6. Guard file

By order

Asst. Registrar, 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. ....