



IN THE INCOME TAX APPELLATE TRIBUNAL
LUCKNOW BENCH "B", LUCKNOW

BEFORE SHRI. A. D. JAIN, VICE PRESIDENT
AND SHRI T. S. KAPOOR, ACCOUNTANT MEMBER

ITA No.691/LKW/2018
Assessment Year: N.A.

Ram Krishna Kalyan Trust 4/111, Vrindavani Sahara Estate, Jankipuram Lucknow	v.	CIT (Exemption) Lucknow
TAN/PAN:AADTR4143C		
(Appellant)		(Respondent)

Appellant by:	Shri Surendra Kohli, Advocate		
Respondent by:	Shri C. K. Singh, D.R.		
Date of hearing:	18	07	2019
Date of pronouncement:	19	07	2019

ORDER

PER A. D. JAIN, V.P.:

This is assessee's appeal against the order of the Id. CIT (Exemption), Lucknow, dated 11/10/2018, rejecting the application for registration under section 12A(a) of the Act.

2. The facts of the case are that the assessee filed an application for registration under section 12A(a) of the Income-tax Act, 1961 on 30/4/2018 with the CIT (Exemptions), Lucknow. The Id. CIT (Exemptions) issued a letter dated 12/9/2018 to the assessee calling for specific queries regarding the application for registration u/s 12A of the Act, for compliance on 11/10/2018. On this date, i.e., 11/10/2018, none appeared on behalf of the assessee. The Id. CIT (Exemption) rejected the application moved by the assessee observing that he was not able to accept the applicant's claim in the absence of sufficient material required for formation of satisfaction.

3. The Id. A.R. of the assessee submitted that no reasonable and sufficient opportunity has been given by the Id. CIT (Exemption), which

is against the principles of natural justice. He prayed that in the interest of justice, the order of the Id. CIT (Exemption) may be set aside and he may be directed to dispose of the application of the assessee afresh after giving due opportunity of hearing to the assessee .

4. The Id. D.R., on the other hand, has placed reliance on the order of the Id. CIT (Exemption), Lucknow.

5. Heard. We find that the assessee had applied for registration under section 12A of the Act, which was rejected by the Id. CIT (Exemptions) in the absence of sufficient material required for formation of satisfaction; and that the CIT (Exemption) has issued only one notice to the assessee and has passed an ex-parte order, rejecting the application of the assessee for registration u/s 12A of the Act. In this view of the matter, we are of the view that one more opportunity should be given to the assessee to explain its case before the Id. CIT (Exemptions). From the facts of the case, we are of the view that the assessee has not been given proper and sufficient opportunity before disposing of the application for registration by the Id. CIT (Exemptions). We, therefore, in the interest of justice, set aside the order of the Id. CIT (Exemptions) and restore the matter to his file with the direction to consider the application of the assessee for registration u/s 12A afresh after giving due opportunity of hearing to the assessee. The assessee is also directed to be present on the date of hearing and provide the material / clarification as asked for by the Id. CIT (Exemptions).

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

Order pronounced in the open Court on 19/07/2019.

Sd/-
[T. S. KAPOOR]
ACCOUNTANT MEMBER

Sd/-
[A. D. JAIN]
VICE PRESIDENT

DATED:19/07/2019
JJ:1807

Copy forwarded to:

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

By order

Assistant Registrar