

**IN THE INCOME TAX APPELLATE TRIBUNAL  
HYDERABAD BENCHES "A" : HYDERABAD**

**BEFORE SMT. P. MADHAVI DEVI, JUDICIAL MEMBER  
AND  
SHRI S. RIFAUR RAHMAN, ACCOUNTANT MEMBER**

**I.T.A. No. 1703/HYD/2018**

M/s. Dr. B.R.Ambedkar Memorial Educational Trust TENALI [PAN: AABAD4152G]	Vs	Commissioner of Income Tax(Exemptions), HYDERABAD
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**(Appellant)**

**(Respondent)**

For Assessee : Shri K.C. Devdas, AR  
For Revenue : Shri Y.V.S.T. Sai, DR

Date of Hearing : 30-07-2019  
Date of Pronouncement : 31-07-2019

**ORDER**

**PER Smt. P. MADHAVI DEVI, J.M. :**

This is assessee's appeal against the order of the Commissioner of Income Tax (Exemptions)-Hyderabad, dated 30-05-2018, rejecting the assessee's application for grant of registration u/s.12AA of the Income Tax Act [Act].

2. At the outset, the Ld.Counsel for the assessee has brought to our notice that assessee had applied for registration u/s.12A of the Act by filing necessary documents. The CIT(Exemptions) had issued notice dt.26-04-2018, fixing the case for hearing on 31-05-2018. However, he disposed-of the application vide order dt.30-05-2018, by observing that

assessee has neither appeared nor furnished any information. Therefore, it is in violation of 'principles of natural justice'.

3. Ld.DR was also heard and taking into consideration that the application of assessee was disposed-of vide order dt.30-05-2018, prior to the date of hearing i.e., on 31-05-2018, the order of CIT(Exemptions) is not sustainable. Therefore, we set aside the order of CIT(Exemptions) and remand the issue to the file of CIT(Exemptions) with a direction to re-consider the assessee's application afresh in accordance with law, after giving due opportunity of hearing to the assessee.

4. In the result, the appeal of assessee is treated as allowed for statistical purposes.

*Order pronounced in the open court on 31<sup>st</sup> July, 2019*

Sd/-

**(S. RIFAUR RAHMAN)**  
**ACCOUNTANT MEMBER**

Hyderabad, Dated 31-07-2019

TNMM

Sd/-

**(P. MADHAVI DEVI)**  
**JUDICIAL MEMBER**

*Copy to :*

*1. M/s. Dr.B.R.Ambedkar Memorial Educational Trust, D.No.19-15/24/1, Bose Road, Dr.B.R.Ambedkar College Campus, Tenali, Guntur Dist.,*

*2. The Commissioner of Income Tax(Exemptions), Hyderabad.*

*3. The Addl.CIT(Exemptions), Vijayawada.*

*4. D.R. ITAT, Hyderabad.*

*5. Guard File.*