

IN THE INCOME TAX APPELLATE TRIBUNAL SURAT BENCH, SURAT

BEFORE SHRI AMARJIT SINGH, JM AND SHRI O. P. MEENA, AM

आयकर अपील सं/ I.T.A. No. 2991/Ahd/2014

(निर्धारण वर्ष / Assessment Year:)

The Trustee Amleshwar Devsthan Seva Charitable Trust, at & PO, Amleshwar, Bharuch-392001.	बनाम/ Vs.	CIT-III, 2 nd Floor, Aayakar Bhavan, Annexe, Race Course Circle Baroda-7.
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AAETA1691B		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
Assessee by:	None	
Revenue by:	Shri Mayank Pandey (Sr. DR)	

सुनवाई की तारीख / Date of Hearing: 01/10/2019

घोषणा की तारीख /Date of Pronouncement: 01/10/2019

आदेश / ORDER

PER AMARJIT SINGH, JM:

The assessee has filed the present appeal against the order dated 31.07.2014 passed by the Commissioner of Income Tax (Appeals)-III, Baroda [hereinafter referred to as the "CIT(A)"] in which the application for registration u/s 12A of the I. T. Act, 1961 has been order to be rejected.

2. The assessee has raised the following grounds: -

1. "Ld. CIT(III) erred in law and on facts in refusing to grant registration u/s 12AA of the Act to the appellant Trust. Ld.CIT(III) ought to have granted registration in light of the fact that all the requisite formalities under the provisions of the Act were complied with by the appellant Trust.
2. Ld. CIT(III) erred in law and on facts in holding that the Trust was not genuinely carrying activities in terms of objects in

Trust deed without verifying and appreciating the facts of the matter. The order of ld. CIT(III) being unjust, perverse and against the Principles of Natural Justice denying registration to appellant Trust created to carry out genuine charitable activities deserves to be quashed and Trust be granted registration u/s 12AA of the Act. The appellant craves leave to add, amend, alter, edit, delete, modify or change all or any of the grounds of appeal at the time of or before the hearing of the appeal.”

3. The brief facts of the case are that the Amleshwar Devsthan Seva Charitable Trust, registered on 05.03.2013 moved an application for registration u/s 12A of the Income tax Act, 1961 which was received in the office of Commissioner of Income Tax-III Baroda on 28.01.2014. The necessary details were called, the assessee failed to appear before the authority below, therefore, the application u/s 12A of the Act was rejected.

4. We have heard the argument advanced by the Ld. Representative of the Department and has gone through the case carefully. We find that the Commissioner of Income-tax-III Baroda has passed the order in the absence of the assessee/representative of the assessee. In the interest of justice a fair and reasonable opportunity is required to be given to the assessee before passing the order. Therefore, we set aside the finding of the CIT-III Baroda and restore the issue before him to decide the matter of controversy afresh by giving an opportunity of being heard to the assessee in accordance with law. Accordingly, the appeal of the assessee is hereby allowed for statistical purposes.

5. In the result, the appeal filed by the assessee is hereby ordered to be allowed for statistical purposes.

Order pronounced in the open court on 01/10/2019.

Sd/-

Sd/-

(O. P. MEENA)

(AMARJIT SINGH)

लेखा सदस्य / ACCOUNTANT MEMBER

न्यायिक सदस्य/JUDICIAL MEMBER

Surat, दिनांक Dated : 01/10/2019

Vijay Pal Singh/Sr. PS

Copy sent to- Assessee/AO/Pr. CIT/ CIT (A)/ ITAT (DR)/Guard file of ITAT.

By order

/ / TRUE COPY / /

Assistant Registrar, Surat