

IN THE INCOME TAX APPELLATE TRIBUNAL

“A” BENCH : BANGALORE

BEFORE SHRI ARUN KUMAR GARODIA, ACCOUNTANT MEMBER AND
SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER

ITA No. 2073/Bang/2018 & 665/bang/2019
Assessment Year : NA

M/s. Puravankara Foundation, 130/1, Ulsoor Road, Bangalore – 560042. PAN: AADTP4673M	vs.	CIT (Exemption), Bangalore.
APPELLANT		RESPONDENT
Assessee by	:	Shri Narendra Sharma, Advocate
Revenue by	:	Shri Sunil Kumar Agarwal, Addl. CIT DR
Date of Hearing	:	17.10.2019
Date of Pronouncement	:	08.11.2019

ORDER

Per Shri A.K. Garodia, Accountant Member

Both these appeals are filed by the assessee and these are directed against two separate orders of learned CIT (Exemption), Bangalore both dated 20.04.2018 u/s 12AA and 80G of I. T. Act.

2. The appeal filed by the assessee in ITA No. 665/Bang/2019 against the order passed u/s 80G is delayed by 283 days. The assessee has made an application for condonation of delay along with an affidavit and it is stated that regular tax consultants advised the assessee that a single appeal would suffice against two separate orders passed u/s 12AA and 80G because recognition u/s 80G was denied consequent to denial of registration u/s 12AA but the counsel who was engaged to argue the appeal before the tribunal advised that two separate appeals are to be filed and thereafter, separate appeal was filed for denial of approval u/s 80G. It was submitted by the learned AR of the assessee that in the facts of the present case and in the interest of justice, the delay should be condoned. Learned DR of the revenue submitted that the delay should not be condoned but in the facts of the present case, we condone the delay.

3. Various grounds are raised by the assessee in these two appeals but in course of hearing, it was pointed out by the learned AR of the assessee that in

the order passed by the CIT (E) u/s 12AA, he has held that the assessee is not interested in processing of this application and on this basis, he dismissed it without a decision on merit and in the order u/s 80G, the application was dismissed as a consequence of the dismissal of the application u/s 12AA. He submitted that in the interest of justice, both the matters may be restored to CIT (E) for a fresh decision after affording sufficient opportunity to the assessee and if this is done, he undertakes that the assessee will bring on record all relevant material. Learned DR of the revenue supported the impugned orders of CIT (E).

4. We have considered the rival submissions and in the interest of justice, we feel it proper to restore both the matters to CIT (E) for fresh decision after affording sufficient opportunity of being heard to the assessee. We order accordingly. We do not make any comment on merit.

5. In the result, both the appeals of the assessee are allowed for statistical purposes.

Order pronounced in the open court on the date mentioned on the caption page.

Sd/-
(PAVAN KUMAR GADALE)
Judicial Member

Sd/-
(ARUN KUMAR GARODIA)
Accountant Member

Bangalore,
Dated, the 08th November, 2019.
/MS/

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

By order

Assistant Registrar,
Income Tax Appellate Tribunal,
Bangalore.