

IN THE INCOME TAX APPELLATE TRIBUNAL "DB", BENCH AMRITSAR

BEFORE SHRI N.K. CHOUDHRY, JM & DR. A.L.SAINI, AM

आयकरअपीलसं./ITA No.210/ASR/2019

(निर्धारणवर्ष / Assessment Year: 2018-19)

Digestive Diseases Care Foundation 6E, Tagore Nagar, Ludhiana, Punjab-141 001.	Vs.	CIT (Exemptions) Chandigarh.
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: AABAD 8925 F		
(Appellant)	..	(Respondent)

Appellant by : Sh. Subhash Jain, CA &
Sh. Kartik Jain, CA

Respondent by : Smt. Prabhjot Kaur, CIT(DR)

सुनवाईकीतारीख/ Date of Hearing : 25/11/2019

घोषणाकीतारीख/Date of Pronouncement : 25/11/2019

आदेश / O R D E R

Per Dr. A.L. Saini:

The captioned appeal filed by the assessee, pertaining to assessment year 2018-19, is directed against the order passed by the Commissioner of Income Tax (Exemptions), Chandigarh dated 30.01.2019.

2. At the outset itself, the Id. Counsel for the assessee submitted that the assessee society was already registered u/s 12AA of the Income Tax Act, 1961 (in short the Act) w.e.f. 28.05.2018. In order to get the eligibility certificate u/s 80G(5)(vi) of the Act the assessee Trust had made application in form no. 10G on 17.02.2018. The assessee has submitted all the documents and details asked by the Id. CIT(E) for approval u/s 80G(5)(vi) of the Act. The assessee took us through paper book where he has demonstrated that he has submitted all the documents and evidences required by the Id. CIT(E) except, copy of a ledger account. Since the assessee has produced substantially all the relevant documents such as books of accounts along with bills

and vouchers. The assessee also submitted the details of grant received and the details of 276 people treated for HCV along with names, complete addresses and contact numbers and gender. However, the Id. CIT(E) has rejected the assessee's application u/s 80G(5)(vi) of the Act merely because the assessee could not produce the ledger account. Therefore, Id. Counsel for the assessee prayed the Bench that Id. CIT(E) should be directed to grant exemption u/s 80G(5)(vi) of the Act. On the other hand, the Id. DR for the Revenue submitted that since the assessee has not submitted complete books of accounts including ledger accounts, therefore, the matter should be remitted back to the Id. CIT(E).

3. We have heard both the parties and perused the material available on record. We note that the assessee has made substantial compliance and submitted all the documents and details except a ledger account. Since the assessee has made substantial compliance and submitted required documents/explanation before Id. CIT(E) hence registration u/s 80G should be granted to the assessee. Assessee is directed to submit the ledger copy and any further explanation/documents, if any required by Id. CIT(E). We therefore restore this *lis* back to the Id. CIT(E) for fresh adjudication on merits after affording three effective opportunities to the assessee for presenting its case as per law and any default on latter's part to this effect in consequential proceedings would be deemed as vacation of our instant remand order. This assessee's appeal is accepted for statistical purposes in above terms.

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

Order pronounced in the Court on 25.11.2019

Sd/-
(N.K. CHOUDHRY)

न्यायिकसदस्य / JUDICIAL MEMBER

Amritsar Amritsar

दिनांक/ Date: 25/11/2019

(BCG, PS)

Sd/-
(A.L.SAINI)

लेखासदस्य / ACCOUNTANT MEMBER

Copy of the order forwarded to:

1. Digestive Diseases Care Foundation, 6E, Tagore Nagar, Ludhiana, Punjab-141001.
2. CIT (Exemptions), Chandigarh.
3. C.I.T(A).
4. C.I.T.- concerned.
5. The Sr. DR, I.T.A.T., Amritsar.

True copy

By Order

Assistant Registrar
ITAT, Amritsar Bench