

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

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

**आयकरअपीलसं./ITA No.399/ASR/2019**

**(निर्धारणवर्ष / Assessment Year: 2019-20)**

<b>Mission Green C/o. B.D. Bansal &amp; Co., B-641, Ranjit Avenue, Near A- Block, Gurudwara, Amritsar, Punjab-143 001.</b>	<b>Vs.</b>	<b>CIT (Exemptions) Income Tax Office Himalaya Marg, Sector 17-E, Chandigarh-160 017.</b>
<b>स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: AAFTM 9306 A</b>		
<b>(Appellant)</b>	<b>..</b>	<b>(Respondent)</b>

Appellant by : Written Submission  
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 2019-20, is directed against the order passed by the Commissioner of Income Tax (Exemptions) dated 24.05.2019.

2. At the outset itself, the Id. Counsel for the assessee submitted that Id. CIT(E) has passed an *ex-parte* order and rejected assessee's application u/s 80G(5)(vi) of the Act mainly on two grounds that assessee Trust has not been granted registration u/s 12AA of the Income Tax Act, 1961 (in short the 'Act') and the assessee has not submitted the relevant documents and details during the proceedings. Ld. Counsel for the assessee submitted before us written submission and requested the Bench that one more opportunity should be given to the assessee to plead his case before the Id.

CIT(E). On the other hand, the Id. DR did not have any objection if the matter is remitted back to the file of the Id. CIT(E).

3. We have heard Id. DR for the Revenue and perused the material available on record. We note that the CIT(E) has rejected the application of the assessee on two grounds namely: the assessee Trust is not registered u/s 12AA of the Act or 10(23) of the Act, and the assessee did not submit the required documents and evidences during the proceedings before the Id. CIT(E). In the written submissions, the Id. Counsel stated that he has submitted the required documents for registration u/s 12AA as well as for registration u/s 80G of the Act, however, Id. CIT(E) has ignored the same. Keeping in mind the principle of natural justice and fair play we are of the view that this matter should be remitted back to the file of the Id CIT(E) to decide the issue in accordance with law. We note that assessee has made substantial compliance and already submitted required documents and explanation for registration u/s12AA and registration u/s 80G of the Act. Therefore, we direct the Id. CIT(E) to examine the documents/explanations already submitted before him and if required, he may ask further documents/explanation from the assessee and thereafter grant the registration u/s 12AA and after that u/s 80G of the Act in accordance to law; within a period of six months from the date of receipt of this order. The assessee is also directed to submit the required documents/explanation before Id. CIT(E) and any default on the part of the assessee would be deemed as vacation of our instant remand order. Therefore, we direct the Id. CIT(E) that if the assessee has been granted registration u/s 12AA of the Act then he may proceed the request of the assessee's application u/s 80G(5)(vi) of the Act.

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. Mission Green, C/o. B.D. Bansal & Co., B-641, Ranjit Avenue, Near A-Block, Gurudwara, Amritsar, Punjab-143 001.
2. CIT (Exemptions), Income Tax Office Himalaya Marg, Sector 17-E, Chandigarh-160 017.
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