

**IN THE INCOME TAX APPELLATE TRIBUNAL
“C” BENCH : BANGALORE**

**BEFORE SHRI ARUN KUMAR GARODIA, AM
AND
SHRI PAVAN KUMAR GADALE, JM**

ITA No. 1261/Bang/2019
Assessment Year : NA

M/s Devraj Urs Educational Trust for Backward Classes, No.1, Tamaka, Kolar – 563103 PAN: AAATS5344P	vs.	CIT (Exemption), Bangalore
APPELLANT		RESPONDENT
Assessee by	:	Shri S. Ramasubramanian, Advocate
Revenue by	:	Smt. R. Premi, JCIT DR
Date of Hearing	:	14.11.2019
Date of Pronouncement	:	13.12.2019

ORDER

PER SHRI A.K. GARODIA, AM:

This appeal is filed by the assessee and it is directed against the order of learned CIT (Exemption), Bangalore dated 23.04.2019 passed u/s 12 AA.

2. The grievance of the assessee on merit is regarding refusal to grant registration to the assessee u/s 12A but this is also a grievance that the impugned order is passed by CIT (Exemption) without providing proper opportunity of being heard to the assessee.

3. In course of hearing, it is submitted by the learned AR of the assessee that as noted on Page 1 of the impugned order, application for registration u/s 12A was made by the assessee on 23.10.2018 and first notice was issued by Learned CIT (Exemption) on 29.03.2019 i.e. after more than 5 months and the impugned order is dated 23.04.2019. He submitted that under these facts, it is apparent that adequate opportunity of being heard was not provided by Learned CIT (Exemption) to the assessee and therefore, the matter should be restored back to CIT (Exemption) for fresh decision after

providing adequate opportunity of being heard to the assessee. Learned DR of the revenue supported the impugned order of CIT (Exemption).

4. We have considered the rival submissions. In the present case, the order was to be passed by the CIT (Exemption) on or before 30.04.2019 because the application was made by the assessee on 23.10.2018 and hence, the period of six months from the end of the month in which the application for registration was received was expiring on 30.04.2019 and notice was issued by CIT (Exemption) on 29.03.2019 i.e. only about a month before the time barring date. Hence, it is apparent that adequate opportunity of being heard was not provided to the assessee. Hence, we set aside the impugned order of CIT (Exemption) and restore the matter back to his file for fresh decision after providing adequate opportunity of being heard to the assessee. We make no comment on merit.

7. In the result, the appeal of the assessee is 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 13th December, 2019.

/MS/

Copy to:

- | | |
|---------------|------------------------|
| 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.