

आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर
IN THE INCOME TAX APPELLATE TRIBUNAL, JAIPUR BENCHES, "A" JAIPUR

श्री विजय पाल राव, न्यायिक सदस्य एवं श्री विक्रम सिंह यादव, लेखा सदस्य के समक्ष
BEFORE: SHRI VIJAY PAL RAO, JM & SHRI VIKRAM SINGH YADAV, AM

आयकर अपील सं./ITA. No. 987/JP/2019
निर्धारण वर्ष / Assessment Year : 2018-19

Bhagwati Motiani Educational Society, Foyasagar Road, Ajmer.	बनाम Vs.	The CIT, (Exemption) Jaipur.
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: AMZPM 0879 Q		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओर से / Assessee by : Shri Sunil Porwal (C.A.)
राजस्व की ओर से / Revenue by : Shri Rajan Kumar (CIT)

सुनवाई की तारीख / Date of Hearing : 10/12/2019
उदघोषणा की तारीख / Date of Pronouncement : 11/12/2019

आदेश / ORDER

PER: VIKRAM SINGH YADAV, A.M.

This is an appeal filed by the assessee against the order of Id. CIT(E), Jaipur dated 27.06.2019 for the Assessment Years 2018-19 wherein the assessee has challenged the non-grant of approval U/s 10(23C)(vi) of the IT Act.

2. Briefly the facts of the case are that the assessee-society is registered with the Registrar of society, Ajmer and also registered U/s 12A(a) vide CIT, Ajmer order dated 25.04.2006. It moved an application

before the Id. CIT(E) on 25.06.2018 seeking approval U/s 10(23C)(vi) & (via) of the Act. During the course of proceedings vide letter dated 16.05.2019 and thereafter vide order sheet entry dated 17.06.2019, the assessee was asked to file certain information and related documentation relating to salary expenditure, bus receipts and unsecured loans. The Id. CIT(E) has returned a finding that the assessee society has failed to provide the necessary details, therefore, it is not possible to verify the genuineness of the activities carried out by the assessee society accordingly, the application filed by the assessee was rejected.

3. During the course of hearing, the Id. AR submitted that the assessee has submitted requisite details which were called for by the Id. CIT(E) and which were communicated to him through e-mail dated 17.06.2019 as well as personally discussed in his office for verification. However, the Id. CIT(E) has without examination of the said facts decided the matter against the assessee. It was accordingly submitted that the matter may be set aside to the file of the Id. CIT(E) to examine the details so sought by him and then decide the matter afresh.

4. Per contra, the Id. CIT/DR has submitted that in the absence of the necessary details filed by the assessee, it is difficult to verify the genuineness of the activities carried out by the assessee-society which is very much germane to the issue before granting exemption 10(23C)(vi) of the Act. At the same time, the Id. DR fairly submitted that where the Bench so decides to set aside the matter to the file of the Id. CIT(E), the Revenue has no objection to the same.

5. We have heard the rival contentions and perused the material available on record. We find that the Id. CIT(E) has called for certain details and documentation in order to verify the genuineness of the assessee society. It is the assessee's contention that said details were submitted through an email communication which has not been considered by the Id CIT(E). In the interest of justice and fair play, we set-aside the matter to the file of the Id CIT(E) to consider the same and decide the matter a fresh after providing reasonable opportunity to the assessee.

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

Order pronounced in the open Court on 11/12/2019.

Sd/-

(विजय पाल राव)
(Vijay Pal Rao)

न्यायिक सदस्य / Judicial Member

Sd/-

(विक्रम सिंह यादव)
(Vikram Singh Yadav)

लेखा सदस्य / Accountant Member

जयपुर / Jaipur

दिनांक / Dated:- 11/12/2019.

***Santosh**

आदेश की प्रतिलिपि अग्रेषित / Copy of the order forwarded to:

1. अपीलार्थी / The Appellant- Bhagwati Motiani Educational Society, Ajmer.
2. प्रत्यर्थी / The Respondent- CIT (Exemption), Jaipur.
3. आयकर आयुक्त / CIT
4. आयकर आयुक्त / CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur.

6. गार्ड फाईल / Guard File { ITA No. 987/JP/2019 }

आदेशानुसार / By order,

सहायक पंजीकार / Asst. Registrar