

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

**BEFORE SHRI N. V. VASUDEVAN AND
SHRI A. K. GARODIA, ACCOUNTANT MEMBER**

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| ITA No.2210/Bang/2019 |
| Assessment year : 2019-20 |

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| Sri Jaymal Jain Shrivak Sangh, C/o. Universal Trading Company, No.25/79, Renuka Building, 2 nd Floor, A. M. Lane, Bengaluru – 560 053. PAN : AAVTS 4568 G | Vs. | Commissioner of Income Tax (Exemptions), Bengaluru. |
| APPELLANT | | RESPONDENT |
| Assessee by | : | Smt. Suman Lunkar, CA |
| Revenue by | : | Shri. S. Tamil Selvam, JCIT (DR)(ITAT), Bengaluru |
| Date of hearing | : | 16.01.2020 |
| Date of Pronouncement | : | 12.02.2020 |

ORDER

Per A.K. Garodia, Accountant Member

This appeal is filed by the assessee and the same is directed against the order of learned CIT(E), Bengaluru, dated 19.08.2019, for the Assessment Year 2019-20, under section 12AA of the Income Tax Act, 1961.

2. Although the assessee has raised as many as 5 grounds of appeal but the only grievance of the assessee is regarding rejection of the assessee's claim for Registration under section 12AA of the Income Tax Act, 1961.

3. In the course of hearing, it was submitted by learned AR of the assessee that the impugned order passed by learned CIT(E) is ex-parte qua the assessee. He also pointed out that this is also noted by learned CIT(E) in the impugned order that the assessee trust filed application through e-filing in Form No.10A on 22.02.2019 and learned CIT(E) issued a notice on 14.08.2019 asking the assessee to furnish various details but the said notice issued by learned CIT(E) had come back unserved with the remarks of the postal department that “no such person returned to sender”. He submitted that under these facts, it is

apparent that adequate opportunity of being heard was not provided by learned CIT(E) and he issued only one notice after almost 6 months of assessee's application and the impugned order was passed by him without providing any further opportunity to the assessee although the notice could not be served on the assessee. He submitted that under these facts and in the interest of justice, the matter should be restored back to the file of CIT(E) for a fresh decision, after providing reasonable opportunity of being heard to the assessee. Learned DR of the Revenue supported the order of CIT(E).

4. We have considered the rival submissions and in view of the facts discussed above, we are satisfied that sufficient opportunity of being heard was not provided by the CIT(E) and hence, we restore the matter back to his file for a fresh decision after providing reasonable opportunity of being heard to the assessee. In view of this decision, no adjudication on merit is called for at this present stage and we make no comment on merit.

5. In the result, assessee's appeal is allowed for statistical purposes.

Pronounced in the open court on the date mentioned on the caption page.

Sd/-

(N. V. VASUDEVAN)
VICE PRESIDENT

Sd/-

(A.K. GARODIA)
Accountant Member

Bangalore,

Dated: 12th February, 2020.

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

By order

Assistant Registrar,
ITAT, Bangalore.