

**IN THE INCOME TAX APPELLATE TRIBUNAL
BANGALORE BENCHES : "A", BANGALORE**

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

ITA No.1840(Bang)/2019

Defy Educational Organization,
3rd Floor, No.29/1,
Magrath Road,
Bangalore-560 025
PANNo.AAFCD9128C

Appellant

Vs

The Commissioner of Income tax(Exemptions),
Bangalore

Respondent

**Appellant by : Shri Suresh Muthukrishna,CA
Revenue by : Ms.Neera Malhotra, CIT-DR**

Date of hearing : 11-02-2020

Date of pronouncement : 12-02-2020

ORDER

PER SHRI N.V.VASUDEVAN, VICE PRESIDENT :

This is an appeal by the Assessee against the order dated 28-06-2019 of CIT(E), Bangalore, rejecting the application of the assessee for grant of recognition u/s 80G of the Income Tax Act, 1961 (Act).

2. The Assessee had applied for grant of recognition u/s 80G of the Act on 26-12-2018. It is not in dispute that the assessee trust was granted registration u/s 12AA of the Act by the CIT(Exemptions), Bangalore by an order dated 21-09-2017. It is thus clear that the objects of the assessee are charitable in nature within the meaning of sec.2(15) of the Act. As far as the application for grant of recognition u/s 80-G of the Act is concerned, the CIT(E) had called for certain details and the Assessee was asked to comply and furnish those details by 17-06-2019. The Assessee did not comply with the directions of the CIT(E) and the required details were not given. In these circumstances, the CIT(E) came to a conclusion that the charitable nature of the objects of the trust could not be verified and therefore, grant of recognition u/s 80G of the Act was rejected.

3. In this appeal, the learned counsel for the Assessee submitted that all the details which the CIT(E) wanted were already available on record. We are of the view that the order of the CIT(E) should be set aside and the matter remanded to CIT(E) for fresh consideration to afford Assessee one more opportunity to establish his case for grant of recognition u/s.80G of the Act, especially when the Assessee has already been granted registration u/s.12A of the Act. It may be true that all the material which the CIT(E) wanted are already available on record but that cannot be a substitute for Assessee not to attend and furnish explanation to satisfy the CIT(E) that the Assessee deserves to be allowed recognition u/s.80G of the Act. The Assessee will furnish the details that the CIT(E) had called for in his letter and also comply with such other directions and information and clarification that the CIT(E) might have or call for. The CIT(E) is directed to consider the application for recognition u/s 80G of the Act afresh after affording an opportunity of being heard to the Assessee.

3. The appeal of the Assessee is treated as allowed for statistical purposes.

Order pronounced in the open court on 12th Feb.2020.

Sd/-
(A.K.GARODIA)
ACCOUNTANT MEMBER
Dated: 12-02-2020.

*am

Sd/-
(N.V.VASUDEVAN)
VICE PRESIDENT

Copy of the Order forwarded to:

- 1.Appellant;
- 2.Respondent;
- 3.CIT;
- 4.CIT(A);
5. DR
6. ITO (TDS)
- 7.Guard File

By Order
Asst.Registrar