



**IN THE INCOME TAX APPELLATE TRIBUNAL,  
CUTTACK BENCH, CUTTACK**

**BEFORE SHRI CHANDRA MOHAN GARG, JUDICIAL MEMBER AND LAXMI  
PRASAD SAHU, ACCOUNTANT MEMBER**

**ITA No.413/CTK/2018**

Sri Nrusingha Dev Anchalika Yoba Parisada, Gourang Chandra nayak, Plot No.7, Adharsh Vihar Lane-2, Phase-1, Bhubaneswar. AABAS 5063 P	Vs.	CIT (Exemptions), Hyderabad
PAN/GIR No.		
<b>(Appellant)</b>	..	<b>( Respondent)</b>

Assessee by : None  
Revenue by : Shri J.K. Lenka, DR

**Date of Hearing : 30/01/ 2020**  
**Date of Pronouncement : 17/02/2020**

**ORDER**

**Per C.M.Garg,JM**

This is an appeal filed by the assessee against the order dated 28.9.2018 of the CIT(E), Hyderabad.

2. The assessee has raised grounds of appeal:

" 1. For that, the Ld. CIT(Exemptions) is illegal and unjustified towards rejecting the application in Form No. 10G filed for approval u/s 80G of the Income Tax Act 1961 because of the assessee has hurriedly rectified the amendment clause without taking the permission of the Jurisdictional CIT(E). However further permission of the Jurisdictional CIT(E) is not required to amend the amendment clause since the same is already pointed out by the Jurisdictional CIT(E). Therefore, rejection of application in Form No. 10G filed for approval u/s 80G is illegal and should be allowed.

2. For that, the Ld. CIT(Exemptions) is illegal and unjustified towards rejecting the application in Form No. 10G filed for approval u/s 80G of the Income Tax Act 1961 when the assessee has passed a resolution among the executive committee members regarding the amendment clause and

filled an affidavit before the CIT(Exemptions). because of the assessee has hurriedly rectified the amendment clause without taking the permission of the Jurisdictional CIT(E). Therefore, rejection of application in Form No. 10G filed for approval u/s 80G is illegal and should be allowed.

3. For that, the Ld. CIT(Exemptions) is illegal and unjustified towards rejecting the application in Form No. 10G filed for approval u/s 80G of the Income Tax Act 1961 when the assessee has fulfilled all the conditions u/s 80G. Therefore, rejection of application in Form No. 10G filed for approval u/s 80G is illegal and should be allowed.”

3. None appeared on behalf of the applicant-assessee when the matter was called for hearing. Hence, we proceed to decide the appeal of the assessee exparte after hearing Id D.R. and on the basis of material available on record.

4. We find that the Id CIT(E) has rejected the application filed by the assessee in Form No.10G for approval u/s.80 G on the ground that the assessee has hurriedly rectified the mistake in amendment clause without taking the permission of the Jurisdictional CIT(E). In the ground of appeal, it has been pointed out by the assessee that further permission of the Jurisdictional CIT (E) is not required to amend the amendment clause since the same is already pointed out by the Jurisdictional CIT(E). We also find that the assessee has passed a resolution by the Executive Committee Members regarding the amendment clause and filed an affidavit before the Id CIT(E) and the assessee has fulfilled all the conditions u/s. 80G. From the above, we are of the view that since the rectification has been carried out by the applicant trust by way of a resolution passed by the Executive Members in the amendment clause and to support this an affidavit is filed, the matter needs to decide by the Id CIT (E) the question of grant of 80G exemption as per law, needless to say, after granting an adequate opportunity of hearing to the assessee.

5. In the result, appeal filed by the assessee is allowed for statistical purposes.

Order pronounced on 17 /02/2020.

Sd/-  
**(Laxmi Prasad Sahu)**  
**ACCOUNTANT MEMBER**

sd/-  
**(Chandra Mohan Garg)**  
**JUDICIAL MEMBER**

Cuttack; Dated 17 /02/2020  
B.K.Parida, SPS

**Copy of the Order forwarded to :**

1. The Appellant : Sri Nrusingha Dev Anchalika Yoba  
Parisada, Gourang Chandra nayak, Plot No.7, Adharsh  
Vihar Lane-2, Phase-1, Bhubaneswar.AABAS 5063 P
2. The Respondent. The CIT(E), Hyderabad.  
The CIT(A)-, Bhubaneswar
4. Pr.CIT- , Bhubaneswar
5. DR, ITAT, Cuttack
6. Guard file.  
//True Copy//

**By order**

Sr.Pvt.secretary  
**ITAT, Cuttack**