

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES "F": DELHI

BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER
AND
SHRI O.P. KANT, ACCOUNTANT MEMBER

ITA.No.463/Del./2017
Assessment Year 2016-2017

Pet Packaging Association for Clean Environment (PACE), Flat No.313, New Delhi House, Barakhamba Road, New Delhi - 110001. PAN AADAP3442M	vs.,	The CIT (Exemptions), Pratyakash Kar Bhawan, E-2 Block, 26 th Floor, Dr. Shyama Prasad Mukherjee Civic Centre, New Delhi. PIN – 110 002.
(Appellant)		(Respondent)

For Assessee :	Shri V.S. Agarwal, C.A. And Shri G.P. Saini, C.A.
For Revenue :	Smt. Sushma Singh, CIT-DR

Date of Hearing :	24.02.2020
Date of Pronouncement :	27.02.2020

ORDER

PER BHAVNESH SAINI, J.M.

This appeal by Assessee has been directed against the Order of the Ld. CIT(E), New Delhi, Dated 19.09.2016 under section 12AA of the I.T. Act, 1961, rejecting the application of assessee.

2. We have heard the Learned Representatives of both the parties.

3. The Ld. CIT(E) noted in the impugned order that assessee filed registration application on 22.03.2016 in Form No.10A seeking registration under section 12AA of the I.T. Act, 1961. Notice was issued to the assessee requiring him to furnish requisite details in support of the application. However, there was no compliance by the assessee. Reminder was issued, which returned undelivered. In the absence of record, the Ld. CIT(E) rejected the application of assessee under section 12AA of the I.T. Act, 1961.

4. After considering the rival submissions, we are of the view that matter requires reconsideration at the level of the Ld. CIT(E). The impugned order shows that notice had not been served upon the assessee for hearing of the application. Further, in the impugned order address of the assessee has been mentioned, which is not address of the assessee for the purpose of communication. Learned Counsel for the Assessee referred to Form No.10A which

was filed before the Ld. CIT(E) in which Head Office is mentioned correctly which is mentioned in the appeal paper and assessee were directed to mention Registered Office which is mentioned by hand. Therefore, for the purpose of service upon assessee, the address of the assessee is clearly mentioned at Barakhamba Road as is mentioned in the appeal paper. Therefore, it would show that no notice have been served upon the assessee at the correct address. Therefore, rule of principles of natural justice have been violated in the matter. We, therefore, set aside the impugned order and restore the appeal of assessee to the file of Ld. CIT(E) with a direction to re-decide the application under section 12AA of the I.T. Act, 1961, as per Law, by giving reasonable, sufficient opportunity of being heard to the assessee. Appeal of the assessee is allowed for statistical purposes.

5. In the result, Appeal of the assessee allowed for statistical purposes.

Order pronounced in the open Court.

Sd/-
(O.P. KANT)
ACCOUNTANT MEMBER

Sd/-
(BHAVNESH SAINI)
JUDICIAL MEMBER

Delhi, Dated 27th February, 2020

VBP/-

Copy to

1.	The appellant
2.	The respondent
3.	CIT(A) concerned
4.	CIT concerned
5.	D.R. ITAT "F" Bench
6.	Guard File

// BY Order //

Asst. Registrar : ITAT Delhi Benches :
Delhi.