



**IN THE INCOME TAX APPELLATE TRIBUNAL  
LUCKNOW BENCH "A", LUCKNOW**

**BEFORE SHRI. A. D. JAIN, VICE PRESIDENT  
AND SHRI B.R.R. KUMAR, ACCOUNTANT MEMBER**

ITA No.499/LKW/2019  
Assessment Year: N.A.

Saina Jan Sewa Samiti, Vill. Prahladpur Bhojpura, Bareilly	v.	CIT(Exemption), Lucknow
TAN/PAN: AAJAS4702R		
(Appellant)		(Respondent)

Appellant by:	Shri Sharad Tandon, Advocate		
Respondent by:	Shri S. K. Madhuk, CIT (DR)		
Date of hearing:	16	03	2020
Date of pronouncement:	19	03	2020

**ORDER**

**PER A.D. JAIN, V.P.:**

This is assessee's appeal against the order of ld. CIT (Exemption), Lucknow, dated 31/7/2019, passed under section 80G(5)(vi) of the Income Tax Act, 1961, rejecting the application for grant of approval under section 80G(5) of the Act.

2. The applicant-society has filed an application for approval under section 80G(5) of the Act on 23/1/2019 with the CIT (Exemptions), Lucknow, who rejected the application on the ground that the Memorandum of Association does not have irrevocability clause.

3. The ld. Counsel for the assessee has submitted before us that the assessee-society has now amended its by-laws; and that therefore, the matter may be restored to the file of the ld. CIT (Exemptions) to decide the issue of grant of approval under section 80G on considering the amended by-laws.

3. Ld. D.R., on the other hand, has supported the order of the CIT (Exemptions).

4. Heard. It is an undisputed fact that the CIT (Exemptions) had rejected the application of the assessee for grant of approval under section 80G of the Act for the reason that the Memorandum of Association does not have irrevocability clause. The ld. Counsel for the assessee has submitted before us that the assessee-society has now amended its by-laws and therefore, the application of the assessee society for grant of approval under section 80G(5) may be decided on considering the amended by-laws. In this view of the matter, we set aside the order of the ld. CIT (Exemptions) and restore the matter to his file with a direction to decide the matter afresh on considering the amended by-laws and on affording reasonable opportunity of hearing to the assessee. The ld. CIT (Exemptions) shall pass the order within two months from the date of receipt of this order.

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

Order pronounced in the open Court on 19/03/2020.

Sd/-  
[B.R.R. KUMAR]  
ACCOUNTANT MEMBER

Sd/-  
VICE PRESIDENT  
[A. D. JAIN]

DATED:19/03/2020  
JJ:1603

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT(A)
4. CIT
5. DR

By order  
Assistant Registrar