

IN THE INCOME TAX APPELLATE TRIBUNAL
BANGALORE BENCHES “ C ” BENCH: BANGALORE
**BEFORE SHRI A.K. GARODIA, ACCOUNTANT MEMBER
AND
SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER**

ITA No.1694/Bang/2019

Base Charitable Foundation,
No.16/31, Bull Temple Road,
Basavanagudi,
Bangalore-560004
PAN AACTB 8842K

....Appellant

Vs.

Commissioner of Income Tax (Exemptions),
Bangalore.

.....Respondent.

Assessee By:	Shri Sultan Mohiuddin, C.A.
Revenue By:	Shri Pradeep Kumar, CIT (D.R)

Date of Hearing :	29.06.2020
Date of Pronouncement :	30.06 .2020

ORDER

PER SHRI PAVAN KUMAR GADALE, JM :

The assessee has filed an appeal against the order of Commissioner of Income Tax (Exemptions) Bangalore, Rejecting the Recognition under Section 80G(5)(vi) of the Income Tax Act, 1961 (in short 'the Act').

2. The assessee has raised the following grounds of appeal :

1. The order of the learned CIT(E) is contrary to law, facts and evidences on record.
2. The learned CIT(E) failed to give the appellant a fair opportunity to present and justify its case to necessitate recognition under section 80G of the Income Tax Act, 1961.
3. For these and any other grounds of appeal that may be urged at the time of hearing it is prayed that the Honorable ITAT may be pleased to allow this appeal in the Interest of Equity and Justice

3. The brief facts of the case are that, the assessee trust has made an application for recognition under Section 80G of the Act on 16.11.2018. Subsequently, the office of the CIT (Exemptions) has sent a letter dt.12.04.2019, calling for provisional financial statements, note on activities, bank statements, and other details etc. The assessee has submitted the details on 27.05.2019. But the CIT (Exemptions) has rejected the application and passed the order. Aggrieved by the order of CIT (Exemptions), the assessee has filed an appeal before the Tribunal.

4. At the time of hearing, the Ld AR of the assessee submitted that the assessee has made an application on 16.11.2018 and also complied with the letter issued by the CIT (Exemptions) office in respect of furnishing of details on 27.05.2019, and further no opportunity was provided to the assessee, before rejecting the application for recognition under Section 80G of the Act. Further the ld. AR prayed for one more opportunity to substantiate the case with evidences before the

CIT (E). Contra, the learned Departmental Representative supported the order of CIT (E) and filed written submissions.

5. We heard the rival submissions and perused the material on record. Prima facie, the assessee has made an application for recognition under Section 80G of the Act. The CIT (Exemptions) office has sent a letter on 12.04.2019 to submit the details and the assessee has complied with the requirements on 27.05.2019 and is not disputed. The CIT (Exemptions) has considered the submissions of the assessee and rejected the application. We found that the assessee has filed application for recognition on 16.11.2018 and further CIT(E) office has sent a letter calling for information on 12.04.2019 after a period of more than 4 months and the CIT (Exemptions) has rejected the application on 27-05-2019, being the date of submission of information by the assessee and also no opportunity was provided to the assessee to submit clarifications. Therefore Considering the facts, circumstances and in the interest of justice, we provide one more opportunity to the assessee to substantiate the case with evidences before the CIT (Exemptions). Accordingly, we set aside the order of the CIT (E) and restore the disputed issue to the file of CIT (E) to consider afresh and pass a speaking order. Further the assessee should be provided adequate opportunity of hearing and shall co-operate in submitting the information for early disposal of the case and allow the grounds of appeal of the assessee for statistical purposes.

6. In the result, the assessee appeal is treated as allowed for statistical purposes.

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

Sd/-

(A.K. GARODIA)
ACCOUNTANT MEMBER

Sd/-

(PAVAN KUMAR GADALE)
JUDICIAL MEMBER

Dated: 30.06.2020.

*Reddy GP

Copy to

1. The appellant
2. The Respondent
3. CIT (A)
4. Pr. CIT
5. DR, ITAT, Bangalore.
6. Guard File

By order

Assistant Registrar
Income-tax Appellate Tribunal
Bangalore