

IN THE INCOME TAX APPELLATE TRIBUNAL RANCHI 'E-COURT' AT KOLKATA

Before Shri S.S. Godara, JM & Dr. A.L. Saini, AM

ITA No.276/Ran/2019
Assessment Year:2019-20

Vishwa Nirmala Dharma Trust, JSR	बनाम/ V/s.	CIT(Exemption), Patna
A/28, Shio Singh Bagan, Road No.9, PO-Agrico Sidhgora, Jamshedpur, Jharkhand.		
PAN No.AABTV7467M		
अपीलार्थी /Appellant	..	प्रत्यर्थी /Respondent

अपीलार्थी की ओर से/By Appellant	Shri R.R. Mittal, AR
प्रत्यर्थी की ओर से/By Respondent	Shri Indrajit Singh, CIT-DR
सुनवाई की तारीख/Date of Hearing	22-07-2020
घोषणा की तारीख/Date of Pronouncement	22-07-2020

आदेश /O R D E R

Per S. S. Godara(Oral):

This assessee's appeal for assessment year 2019-20 arises against the Commissioner of Income-tax (Exemption), Patna's order dated 26.06.2019 involving proceedings u/s 12AA of the Income Tax Act, 1961; (in short 'the Act').

Heard both the parties. Case file persued.

2. With the able assistance of both the learned representatives, we notice during the course of hearing that the CIT(Exemption) has declined the assessee's 12AA registration mainly on the ground that it did not appear on the last opportunity fixed for 06.06.2019. Mr. Mittal's case, on the other hand, is that the assessee duly filed all the corresponding detailed documentary evidence(s) including its trust deed etc. before the CIT(Exemption) which have nowhere been commented upon. Be that as it may,

the fact remains that the CIT(Exemption) has not considered the assessee's object clauses as if they fall in section 2(15) of the Act or not. We therefore deem it appropriate to restore back the lis to the CIT(Exemption) for his afresh adjudication as per law within three effective opportunities of hearing.

3. This assessee's appeal is allowed for statistical purposes.

Order pronounced in open court on 22/07/2020.

Sd/-
(A. L. Saini)
Accountant Member

Sd/-
(S.S. Godara)
Judicial Member

Kolkata;
Date: 22/07/2020
RS

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. अपीलार्थी/Appellant- Vishwa Nirmla Dharma Trust, JSR
2. प्रत्यर्थी/Respondent- CIT(Exemption), Patna
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त- अपील / CIT (A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण / DR, ITAT,
6. गार्ड फाइल / Guard file.

//True Copy//

By order/आदेश से,

Sr. Private Secretary