

IN THE INCOME TAX APPELLATE TRIBUNAL
“C” BENCH : BANGALORE

BEFORE SHRI N.V. VASUDEVAN, VICE PRESIDENT
AND SHRI B R BASKARAN, ACCOUNTANT MEMBER

ITA No.2426/Bang/2019
Assessment year : 2019-20

Sri Srinivasa Patashala Association, Sri Vitobha Temple Road, Mangaluru – 575 001. PAN: AABAS 3951J	Vs.	The Commissioner of Income Tax (Exemptions), Bengaluru.
APPELLANT		RESPONDENT

Appellant by	:	None
Respondent by	:	Shri Pradeep Kumar, CIT(DR)(ITAT), Bengaluru.

Date of hearing	:	25.11.2020
Date of Pronouncement	:	25.11.2020

ORDER

Per N.V. Vasudevan, Vice President

This appeal by the assessee is against the order dated 13.9.2019 of the CIT(Exemptions), Bangalore rejecting the application for grant of registration u/s. 12A of the Income-tax Act, 1961 [the Act].

2. There is a delay of 6 days in filing the appeal before the Tribunal. The assessee has filed an affidavit that the delay occurred because he was out of station on personal work in the third week of October, 2019. The delay not being inordinate and having occurred due to reasonable cause is condoned and appeal admitted.

3. The assessee filed an application for grant of registration u/s. 12A of the Act on 28.3.2019. The CIT(E) issued a letter dated 11.9.2019 calling

for various details as set out in the impugned order. The assessee was called upon to comply with the requirement which were about 14 queries on 11.9.2019 itself. It appears that the assessee did not file the required details and therefore the CIT(E) held that registration cannot be granted as he was not in a position to verify the satisfaction of various conditions laid down for grant of registration u/s. 12A.

4. Aggrieved by the order of CIT(E), the assessee is in appeal before the Tribunal.

5. In ground No.3, the assessee has raised the issue with regard to lack of opportunity being heard. It is clear from the impugned order that the assessee was called upon to file various details by letter dated 11.9.2019 and the impugned order has been passed on 13.9.2019. The assessee, in our opinion, had no proper opportunity of being heard and therefore the impugned order of the CIT(E) has to be set aside. Accordingly, the impugned order is set aside and the issue of grant of registration u/s. 12A of the Act is remanded back to the CIT(E) for fresh consideration in accordance with the law, after affording assessee opportunity of being heard.

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

Pronounced in the open court on this 25th day of November, 2020.

Sd/-
(B R BASKARAN)
ACCOUNTANT MEMBER

Sd/-
(N V VASUDEVAN)
VICE PRESIDENT

Bangalore,
Dated, the 25th November, 2020.

/Desai S Murthy /

Copy to:

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

By order

Assistant Registrar
ITAT, Bangalore.