

**IN THE INCOME TAX APPELLATE TRIBUNAL
“B” BENCH: BANGALORE**

**BEFORE SHRI CHANDRA POOJARI, ACCOUNTANT MEMBER
AND SMT. BEENA PILLAI, JUDICIAL MEMBER**

ITA No.30/Bang/2020
Assessment Year: 2010-20

M/s. Lions Club Ashoknagar Charitable Trust, Malemar Raod, Ashoknagar, Mangalore – 575 006. PAN NO : AAATL 5752 A	Vs.	The CIT [Exemption], Bangalore.
APPELLANT		RESPONDENT

Appellant by	:	Shri. S. V. Ravishankar, Advocate
Respondent by	:	Shri. Elamurusu G, JCIT (DR)(ITAT)

Date of Hearing	:	02.12.2020
Date of Pronouncement	:	03.12.2020

O R D E R

PER CHANDRA POOJARI, ACCOUNTANT MEMBER:

This appeal is by the assessee directed against the order of CIT(E) dated 11.11.2019.

2. The assessee is in appeal before us challenging the rejection of application filed for recognition under section 80G of the Income Tax Act, 1961 (hereafter called ‘the Act’). At the time of hearing, learned AR submitted that in similar circumstances, assessee’s application for registration under section 12AA of the Act was also rejected by CIT(E) against which assessee has come in appeal before us and the Tribunal in

ITA No.2463/Bang/2019 vide 14.02.2020, remitted the matter back to the file of CIT(E) for reconsideration. In the present case, the rejection of approval for recognition under section 80G of the Act was that trust has not been granted registration under section 12A of the Act. Being so, in our opinion, it is appropriate to remit the issue in dispute to the file of CIT(A) for examination with similar directions as in ITA No.2463/Bang/2019.

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

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

Sd/-

(BEENA PILLAI)
Judicial Member

Sd/-

(CHANDRA POOJARI)
Accountant Member

Bangalore,
Dated : 03.12.2020.
NS*

Copy to:

1. The Applicant
2. The Respondent
3. The CIT
4. The CIT(A)
5. The DR, ITAT, Bangalore.
6. Guard file

By order

Asst. Registrar,
ITAT, Bangalore.