

**IN THE INCOME TAX APPELLATE TRIBUNAL  
LUCKNOW BENCH 'A' LUCKNOW**

**[Through Virtual Hearing]**

**BEFORE SHRI A.D JAIN, VICE PRESIDENT AND  
SHRI T.S. KAPOOR, ACCOUNTANT MEMBER**

ITA No.734/Lkw/2019  
Assessment Year N.A.

ADI Shakti Man Bhagwati Charitable Trust, Vill. Ratanpur, Post – Kunda, Bhairampur, Tehsil – Kadipur, Sultanpur. PAN AAAAF3466A	Vs.	Commissioner of Income Tax (Exemption), Lucknow
(Appellant)		(Respondent)

Appellant by	Shri K.R. Rastogi, CA
Respondent by	Shri S.K. Madhuk, DR
Date of hearing	09/11/2020
Date of pronouncement	16/12/2020

**ORDER**

**PER T.S. KAPOOR, A.M.**

This appeal has been filed by the assessee against the order of Id. CIT(Exemption), Lucknow dated 24.10.2019. The grounds of appeal taken by the assessee are as under:

- “(1) *The Ld. C.I.T, (Exemption) erred on facts and in law in rejecting the registration u/s 12AA of I. T. Act, 1961 as per reasons specified in the order without appreciating that all the objections had already been corrected and written submission with evidence was also filed on 15.10.2019.*

- (2) *The Ld. C.I.T. (Exemption) failed to appreciate that the amended registered trust deed has been filed along with submissions on 15.10.2019 and duly explained by authorized representatives on 15.10.2019 w. r. t. to the objections as raised as per notice dated 23.09.2019.*
- (3) *That the reasons for rejection of registration u/s 12AA of I. T. Act are not based on facts and evidences on record. Accordingly, the rejection of registration u/s 12AA is contrary to the facts of the case.*
- (4.) *The Ld. C.I.T (exemption) did not provide sufficient time and opportunity to have its say on the reasons relied upon by him for rejecting the registration u/s 12AA of I. T. Act.”*

2. The Id. AR at the outset submitted that the final reply dealing with the objections raised by the Id. CIT(E) were filed on 15.10.2019 but Id. CIT(E) without confronting the assessee with his further objections dismissed the application of the assessee. Therefore, it was prayed that the case of the assessee may be set aside to Id. CIT(E) for re-adjudication on the issue specifically in view of the filing of revised trust deed along with reply dated 15.10.2019. The Id. DR agreed to the proposal of Id. AR.

3. We have heard the Id. counsel for the parties and have perused the material available on record. We find that the first date for compliance was fixed on 03.10.2019 and the assessee filed written submissions which were received by Id. CIT(A) on 26.04.2019. The Id. CIT(E) has without noting that what had happened between 26.04.2019 to 30.09.2019 has mentioned that the adjournment request was received and the next date was fixed 15.10.2019. He has further noted that on 15.10.2019 the counsel of the

assessee attended and filed written submission. He has further noted in Para 4.1 that the written submissions were silent in response to the specific queries. He further noted that trust deed did not have the clause for irrecoverability . The Id. AR before us had submitted that all the objections raised by Id. CIT(E) as per his notice dated 23.09.2019 were replied to by assessee vide letter dated 15.10.2019. The Id. AR has also stated that no sufficient time and opportunity was given to the assessee to explain its case therefore in view of the above facts and circumstances we deem it to appropriate to remit the matter back to Id. CIT(E) for re-adjudicating the issue after affording reasonable opportunity of being heard to the assessee. The Id. CIT(E) is further directed to pass the order within two months from the date when the copy of this order is received by him.

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

(Order pronounced in the open court on 16/12/2020 in accordance with Rule 34(4) of I.T.A.T. Rules.)

**Sd/-**

**(A.D. Jain)**

**Vice President**

Aks -

Dtd. 16/12/2020

**Sd/-**

**(T.S. Kapoor)**

**Accountant Member**

*Copy of order forwarded to:*

- |  |                           |
|--|---------------------------|
| <i>(1) The appellant</i>               | <i>(2) The respondent</i> |
| <i>(3) Commissioner</i>                | <i>(4) CIT(A)</i>         |
| <i>(5) Departmental Representative</i> | <i>(6) Guard File</i>     |

By order

PRIVATE SECRETARY