

आयकर अपीलीय अधिकरण, इंदौर न्यायपीठ, इंदौर

IN THE INCOME TAX APPELLATE TRIBUNAL,

INDORE BENCH, INDORE

BEFORE HON'BLE KUL BHARAT, JUDICIAL MEMBER

AND HON'BLE MANISH BORAD, ACCOUNTANT MEMBER

ITA No.976/Ind/2019

Shri Karan Parashvanath Jain Tirth Antraliya, Gram Antraliya, Tahsil Bhanpura, Antralya, Mandsaur	Vs.	CIT (Exemption) Bhopal
(Appellant)		(Revenue)
PAN AATTS5647Q		

Appellant by	Smt. Sonam Khadelwal, CA
Revenue by	Shri S.S. Mantri, CIT
Date of Hearing	18.02.2021
Date of Pronouncement	19.02.2021

ORDER

PER MANISH BORAD, AM.

This appeal is preferred by the assessee against the order of Ld. CIT(Exemption), Bhopal dated 27.09.2019.

2. Assessee has raised following grounds of appeal;

1. On the facts and circumstances of case the learned CIT Exemptions Bhopal has rejected the application for registration of trust u/s 12AA of the Income Tax Act, 1961 on the following grounds-

1. Difference in Name of Society in Form 10A and in BYELAWS/TRUST

DEED.

2. No reasonable opportunity of being heard by CIT Exemptions Bhopal.

3. Registry has informed that the present appeal is delayed by 6 days. Ld. Counsel for the assessee submitted that since the person incharge of the office was not well versed with the procedure of filing appeal and the due dates, this delay is occurred. She humbly prayed for condoning the delay. We are satisfied with the reasons for the delay occurred. In the larger interest of justice the delay of 6 days is condoned and appeal is admitted for hearing.

4. The two fold grievance of the assessee is challenging the finding of Ld. CIT(Exemption), Bhopal rejecting the assessee's application for registration of Trust u/s 12AA of the Act on the ground that there is mismatch in the name mentioned in Form 10A vis-à-vis name mentioned in the trust deed and has also raised ground that no reasonable opportunity of being heard was given by Ld. CIT(Exemption), Bhopal.

5. We have heard rival contentions and perused the records placed before us. The assessee trust applied for registration u/s 12AA of the Act on 02.03.2019 by filing prescribed Form No.10A.

Notice was issued on 9.8.2019 with the detailed questionnaire calling for details and necessary documents. In response written submission were filed on 6.9.2019 providing all necessary information including copy of trust deed, audited financial statements for preceding three financial years, list of members with their PAN card, identity proof of the trustees, President and other members, copy of bank account, Income Tax return and other details as called for. However Ld. CIT(A) rejected the application of the assessee on following ground:-

1.Name of the Society is different in Form NO.10A and in the Byelaws. In Form No.10 A the name mentioned is SHRI SHRI KARAN PARASHVANATH JAIN TIRTH whereas in the Trust Deed as well as Trust Registration Certificate, the name is mentioned as SHRI KARAN PARSHAVNATH JAYANAND SHRI YANTRA JAIN TRUST.

Therefore the documents submitted in this case pertains to different entity i.e. SHRI KARAN PARSHAVNATH JAYANAND SHRI YANTRA JAIN TRUST, hence these documents do not support the activities of the applicant. In view of the above infirmity, the Trust is not entitled for registration u/s.12AA of the Income Tax Act, 1961. Accordingly the application in Form No. 10A, received in this office on 02.03.2019 seeking registration u/s 12AA is hereby rejected/refused.

6. On perusal of the above finding we are of the view that Ld. CIT(Exemption), Bhopal was not justified in rejecting the claim for a mere mistake in the spelling of the name of the trust. He ought to have provided an opportunity to the assessee trust to rectify this error. No other observation has been made by Ld. CIT(Exemption), Bhopal pointing out any error in the details filed by the assessee in order to reject the claim of the assessee deserving to be registered u/s 12AA of the Act.

7. In these given facts and circumstances of the case, we set aside the issue of grant of registration u/s 12AA of the Act to Ld. CIT(Exemption), Bhopal and direct him for examining it afresh after giving reasonable opportunity of being heard. Necessary direction is also given to the assessee trust to ensure that there is no mismatch in the names mentioned in the trust deed and Form 10A and if necessary should make application at necessary forum for the change in name wherever required so as to bring uniformity. Thus grounds raised by the assessee is allowed for statistical purposes.

8. In the result, appeal filed by the assessee are allowed for statistical purposes only.

ITA No.976/Ind/2019
Shri Karan Parshavanath Jain Tirth Antraliya

The order pronounced in the open Court on 19.02.2021

Sd/-
(KUL BHARAT)
JUDICIAL MEMBER

Sd/-
(MANISH BORAD)
ACCOUNTANT MEMBER

Dated : 19 February, 2021

/Dev

Copy to: The Appellant/Respondent/CIT concerned/CIT(A) concerned/
DR, ITAT, Indore/Guard file.

By Order,
Asstt.Registrar, I.T.A.T., Indore