

IN THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD BENCH "A", HYDERABAD
(Through Virtual Hearing)

BEFORE SHRI A. MOHAN ALANKAMONY,
ACCOUNTANT MEMBER
AND
SHRI S.S. GODARA, JUDICIAL MEMBER

ITA No.2211/Hyd/2018		
Kadali Gopalakrishna & Bharathi Charitable Trust, Hyderabad. PAN: AADTK 0258 M	VS.	CIT (Exemptions), Hyderabad.
(Appellant)		(Respondent)
Assessee by:	None	
Revenue by:	Smt. Nivedita Biswas, DR	
Date of hearing:	03/03/2021	
Date of pronouncement:	07/04/2021	

ORDER

PER A. MOHAN ALANKAMONY, AM

This appeal is filed by the assessee against the order of the Ld. CIT(E), Hyderabad in appeal F.No. CIT(E)/Hyd/50(03)/12A/2017-18, dated 27/09/2018 passed U/s.12AA(1)(b)(ii) of the Act.

2. The assessee has raised four grounds in its appeal and they are extracted herein below for reference:-

1. *The Learned Commissioner of Income Tax (Exemptions) erred in refusing to grant registration U/s. 12AA of the Income Tax Act, 1961.*
2. *The Ld. CIT(E) ought to have seen that the notice posting the case for hearing on 25/09/2018 was served on the*

appellant on 28/09/2018. Hence there was no proper service of notice.

3. *The Ld. CIT(E) ought to have seen that the appellant has furnished copies of the Trust Deed and all other details called for by him.*
4. *The Ld. CIT(E) ought to have seen that the lapse on the part of the appellant in not filing the Form 10A electronically is only a procedural lapse.”*

3. At the time of hearing this appeal none appeared before us to represent the case of the assessee. From the record, it also appears that the assessee did not appear before the Ld.CIT(E). However, in the grounds of appeal, it is stated that the notice for hearing before the Ld.CIT(E) was not received by the assessee. Before us, the Ld. DR submitted that though the assessee was provided with sufficient opportunities before the Ld. CIT(E), the assessee did not properly utilised the opportunity granted by the Ld.CIT(E). It was therefore pleaded that the order of the Ld. CIT(E) may be confirmed.

4. We have heard the Ld. DR and carefully perused the material on record. On examining the order of the Ld. CIT(E), we find that while denying registration to the assessee U/s. 12AA of the Act, the Ld. CIT(E) had observed that the assessee has not filed the necessary documents such as the Trust Deed etc. However, considering the assessee's prayer, and in the interest of justice We hereby remit the matter back to the file of Ld. CIT (E) in order to consider the appeal afresh on merits by providing one more opportunity to the assessee of being heard. At the same breath We also hereby caution the assessee to promptly co-operate before the Ld. CIT (E) in the proceedings failing which the Ld.

CIT (E) shall be at liberty to pass appropriate order in accordance with law and merits based on the materials on the record. It is ordered accordingly.

5. In the result, appeal filed by the assessee is allowed for statistical purposes as indicated hereinabove.

Pronounced in the open Court on the 07th April, 2021.

Sd/-
(S.S. GODARA)
JUDICIAL MEMBER

Sd/-
(A. MOHAN ALANKAMONY)
ACCOUNTANT MEMBER

Hyderabad, Dated: 07th April, 2021

OKK

Copy to:-

- 1) Kadali Gopalakrishna & Bharathi Charitable Trust, 8-3-678/31, Pragathi Nagr, Yousufguda, Hyderabad.
- 2) CIT (Exemptions), 2nd Floor, Aayakar Bhavan, Basheerbagh, Hyderabad.
- 3) The DR, ITAT, Hyderabad
- 4) Guard File