

आयकर अपीलीय अधिकरण “एच” न्यायपीठ मुंबई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
“H” BENCH, MUMBAI

माननीय श्री अमरजीत सिंह, न्यायिक सदस्य एवं
माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।
BEFORE HON’BLE SHRI AMARJIT SINGH, JM AND
HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM
(Hearing Through Video Conferencing Mode)

आयकर अपील सं./ I.T.A. No.6712/Mum/2019
(निर्धारण वर्ष / Assessment Year: 2019-20)

The H.N. and H.H. Dady Public Charitable Trust Rampart House, 3 rd Floor Rampart Premises CHS Ltd. Rampart Road, Mumbai-400 001.	बनाम/ Vs.	CIT (Exemptions) 617, Piramal Chambers Lalbaug, Parel Mumbai-400 012
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. AABTH-5133-J		
(पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

Assessee by	:	Shri Ketan Ved-Ld. AR
Revenue by	:	Shri Vijay Kumar Jaiswal-Ld. DR

सुनवाई की तारीख/ Date of Hearing	:	05/07/2021
घोषणा की तारीख / Date of Pronouncement	:	05/07/2021

आदेश / O R D E R

Manoj Kumar Aggarwal (Accountant Member)

1. In this appeal, the assessee is aggrieved by rejection of approval application u/s 80G(5)(vi) by learned Commissioners of Income Tax (Exemptions) vide order dated 19/09/2019.
2. We have carefully heard rival arguments. The Ld. AR pleaded that assessee’s submissions have not been considered while rejecting the application. The Ld. DR, on the other hand, submitted that the matter

may be sent back for reconsideration in the light of these submissions. Our adjudication would be as given in succeeding paragraphs.

3. The material facts are that the assessee trust applied for grant of approval u/s 80G in prescribed Form 10G on 25/04/2017. Vide letter dated 27/04/2017, Ld. CIT(E) called for certain details / documents and required the assessee to attend proceedings on 19/05/2017. However, none appeared for assessee and no details were filed. Similar was the position during hearing on 14/05/2018. The Ld. CIT(E), after considering assessee's application, opined that there was not enough material on record to arrive at satisfaction about the fulfillment of the prescribed conditions. Therefore, in view of non-compliance on the part of assessee, the application was rejected. Aggrieved, the assessee is in further appeal before us.

4. Upon perusal of documents on records, it could be seen that the assessee has submitted partial response vide reply dated 18/05/2017. Along with the reply, the assessee has enclosed certain documents viz. Trust deed, registration certificate issued by charity commissioner as well as copies of provisional financial statements. In subsequent reply dated 19/06/2017. The assessee has filed some more details / documents. It appears that all these documents have been remained to be considered while passing the order. Therefore, keeping in view the submissions made before us, we restore the issue of approval back to the file of Ld. CIT(E) for fresh adjudication after affording opportunity of hearing to the assessee. The assessee, in turn, is directed to substantiate the application with requisite details / documentary evidences as called-for by the authorities. Keeping in view the fact that the application was made in the year 2017, Ld. CIT(E) is directed to

dispose-off the application preferably within a period of 6 months from the date of receipt of this order.

5. The Ld. AR has also raised a plea that the order has been passed beyond the time limit stipulated in Rule 11AA of the Income Tax Rules, 1962 and therefore, non compliance of the same should culminate into automatic approval. We are not convince with the same since it is quite apparent that there was non-compliance on the part of the assessee and only partial details were submitted in response to letter dated 27/04/2017.

6. The appeal stand partly allowed for statistical purposes.

Order pronounced on 05th July, 2021.

Sd/-

(Amarjit Singh)

न्यायिक सदस्य / **Judicial Member**

Sd/-

(Manoj Kumar Aggarwal)

लेखा सदस्य / **Accountant Member**

मुंबई Mumbai; दिनांक Dated : 05/07/2021
Sr.PS, Jaisy Varghese

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकरआयुक्त(अपील) / The CIT(A)
4. आयकरआयुक्त/ CIT– concerned
5. विभागीयप्रतिनिधि, आयकरअपीलीयअधिकरण, मुंबई/ DR, ITAT, Mumbai
6. गार्डफाईल / Guard File

आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt.Registrar)
आयकरअपीलीयअधिकरण, मुंबई / ITAT, Mumbai.