

**IN THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD BENCHES "B" : HYDERABAD
(THROUGH VIDEO CONFERENCE)**

**BEFORE SHRI S.S.GODARA, JUDICIAL MEMBER
AND
SHRI LAXMI PRASAD SAHU, ACCOUNTANT MEMBER**

I.T.A. No. 1719/HYD/2019

Sri Balaji Educational Rural and Urban Development Society, Kurnool [PAN: AAIAS1038D]	Vs	Commissioner of Income Tax (Exemptions), Hyderabad
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(Appellant)

(Respondent)

For Assessee : Shri T.Chaitanya Kumar for
Shri K.A.Sai Prasad, AR

For Revenue : Shri Rohit Mujumdar, DR

Date of Hearing : 15-06-2021

Date of Pronouncement : 12-07-2021

ORDER

PER S.S.GODARA, J.M. :

This assessee's appeal arises from the CIT(Exemptions)-Hyderabad's order dated 19-09-2019 passed in F.No.CIT(E)/Hyd/194(03)/12A/2018-19 in proceedings u/s. 12AA(1)(b)(ii) of the Income Tax Act, 1961 [in short, 'the Act'].

Heard both the parties. Case file perused.

2. It transpires at the outset that the CIT(Exemptions)'s order under challenge has declined the assessee's Section 12AA registration after recording its failure to be served through the postal department thereby making him unable to

rectify its object clauses in the trust deed as well as all other ancillary issues.

3. We therefore restore the assessee's instant case back to the CIT(Exemptions) for fresh examination as per law within three effective opportunities of hearing. The assessee or its authorised representative shall appear before the CIT(Exemptions) on or before 31-10-2021 along with all the relevant evidence; at its own risk and responsibility.

4. This assessee's appeal is treated as allowed for statistical purposes in above terms.

Order pronounced in the open court on 12th July, 2021

Sd/-
(LAXMI PRASAD SAHU)
ACCOUNTANT MEMBER

Hyderabad,
Dated: 12-07-2021

TNMM

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

Copy to :

- 1.Sri Balaji Educational Rural and Urban Development Society, C/o. Katrapati & Associates, 1-1-298/2/B/3, 1st Floor, Ashok Nagar, Hyderabad.*
- 2.The CIT(Exemptions), Hyderabad.*
- 3.The Addl.CIT(Exemptions)-Vijayawada.*
- 4.D.R. ITAT, Hyderabad.*
- 5.Guard File.*