

**आयकर अपीलीय अधिकरण “डी” न्यायपीठ मुंबई में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**“D” BENCH, MUMBAI**

**माननीय श्री महावीर सिंह, उपाध्यक्ष एवं**  
**माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।**  
**BEFORE HON’BLE SHRI MAHAVIR SINGH, VP AND**  
**HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM**  
**(Hearing Through Video Conferencing Mode)**

आयकरअपील सं./ I.T.A. No.295/Mum/2019  
**(निर्धारण वर्ष / Assessment Year: 2012-13)**

<b>M/s Darul Uloom Gausia          Yateemkhana and Welfare Society</b> R.No.8, Upper Floor, Marve King CHS Ltd. Opp. Daulat School, Malad (W) Mumbai -400 064.	<b>बनाम/          Vs.</b>	<b>CIT (Exemptions)</b> Piramal Chambers Lalbaug, Parel Mumbai-400 012
स्थायीलेखासं ./जीआइआरसं ./PAN/GIR No. <b>AACTD-2440-B</b>		
<b>(अपीलार्थी/Appellant)</b>	<b>:</b>	<b>(प्रत्यर्थी / Respondent)</b>

<b>Assessee by</b>	<b>:</b>	None
<b>Revenue by</b>	<b>:</b>	Shri Bharat Andhle- Ld. DR

सुनवाई की तारीख/ <b>Date of Hearing</b>	<b>:</b>	03/08/2021
घोषणा की तारीख / <b>Date of Pronouncement</b>	<b>:</b>	03/08/2021

**आदेश / ORDER**

**Manoj Kumar Aggarwal (Accountant Member)**

1. In this appeal, the assessee is aggrieved by rejection of registration u/s 12AA vide order dated 27/08/2018.
2. At the time of hearing, none appeared for assessee. The perusal of order sheet entries reveal that similar is the position since last several hearing. The Ld. DR pleaded for dismissal of appeal.

3. Upon perusal of impugned order, it could be seen that the assessee failed to submit various details / documents as enumerated in para-3 of the order despite being provided with various opportunities. Therefore, it was not possible to ascertain the nature of objects of the trust and the registration was rejected. Keeping in view the principal of natural justice, we deem it fit to provide another opportunity of hearing to the assessee. Accordingly, the matter of registration is restored back to the file of Ld. CIT(E) for fresh adjudication after providing opportunity of hearing to the assessee.

4. The appeal stand allowed for statistical purposes.

*Order pronounced on 03<sup>rd</sup> August, 2021.*

**Sd/-**

**(Mahavir Singh)**

**उपाध्यक्ष / Vice President**

**Sd/-**

**(Manoj Kumar Aggarwal)**

**लेखा सदस्य / Accountant Member**

मुंबई Mumbai; दिनांक Dated : 03/08/2021  
Sr.PS, Dhananjay

**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.**