

IN THE INCOME TAX APPELLATE TRIBUNAL, JODHPUR BENCH, JODHPUR
BEFORE: SHRI SANDEEP GOSAIN, JM & SHRI VIKRAM SINGH YADAV, AM

ITA. No. 106/JODH/2020
Assessment Year : 2017-08

Shri Sindrath Khetlaji Bheruji Sidroop Mahadev Sanwaraji Trust, Vill.- Sindrath, Post- Sindrath, Tehsil- Revdra, Sirohi.	Vs.	The CIT (E), Jaipur.
PAN/GIR No.: AAQTS 8344 F		
Appellant		Respondent

Assessee by : None
Revenue by : Smt. Sanchita Kumar (CIT)

Date of Hearing : 11/08/2021
Date of Pronouncement : 12/08/2021

आदेश / ORDER

PER: VIKRAM SINGH YADAV, A.M.

This is an appeal filed by the assessee against the order of Id. CIT(E), Jaipur dated 28.08.2017 challenging the rejection of its application seeking registration u/s 12AA of the Act.

2. None appeared on behalf of the assessee. The Id CIT/DR was heard and material on record was purused.

3. At the outset, it is noted that there has been a delay in filing the present appeal. After pursuing the affidavit of the assessee placed on record which is not disputed by the Revenue, we find that there was

reasonable cause for the delay in filing the present appeal and the delay is hereby condoned and the appeal of the assessee is admitted for adjudication.

4. On perusal of the order passed by the Id. CIT(E), it is observed that the application of the assessee was dismissed *ex-parte* by the Id. CIT(E). The Id CIT(E) has stated in his order that sufficient opportunities have been provided to the assessee to produce relevant information/documentation in support of its claim seeking registration U/s 12AA of the Act. However the assessee has failed to avail of such opportunity, accordingly, the application seeking registration was rejected by Id. CIT(E).

5. Having considered the facts and circumstances of the case, we believe that the assessee deserves one more opportunity to submit necessary details and documents in support of its claim for seeking registration U/s 12AA of the Act. Therefore, in the interest of justice and fair play, the matter is hereby set aside to the file of the Id. CIT(E) to decide the same afresh after providing reasonable opportunity to the assessee.

6. The assessee is also hereby directed to attend to the proceedings before the Id. CIT(E) and ensure in timely completion thereof as so directed by the Id. CIT(E).

In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open Court on 12/08/2021.

Sd/-
(Sandeep Gosain)
Judicial Member

Sd/-
(Vikram Singh Yadav)
Accountant Member

Jodhpur

Dated:- 12/08/2021.

*Santosh

Copy of the order forwarded to:

1. The Appellant- Shri Sindrath Khetlaji Bheruji Sidroop Mahadev Sanwaraji Trust, Sirohi.
2. The Respondent- CIT(E), Jaipur.
3. CIT
4. CIT(A)
5. DR, ITAT, Jodhpur.
6. Guard File { ITA No. 106/Jodh/2020 }

By order,

Asst. Registrar