

**IN THE INCOME TAX APPELLATE TRIBUNAL
RAIPUR BENCH, RAIPUR**

**BEFORE SHRI PRADIP KUMAR KEDIA, HON'BLE ACCOUNTANT MEMBER &
SHRI N.K. CHOUDHRY, HON'BLE JUDICIAL MEMBER**

I.T.A. No. 204/RPR/2019

Skand Ashram,
1,1, Amdi Nagar, Hudco,
Bhilai, Durg,
Chhattisgarh.

vs.

CIT (Exemption),
Bhopal.

PAN No. AAGTS 8968 P
(Appellant)

(Respondent)

Assessee by : Shri S.R. Rao, AR.

Department by : Shri R.K. Singh, CIT DR

Date of hearing : 29/07/2021.

Date of pronouncement : 29/07/2021.

ORDER

PER N.K. CHOUDHRY, JUDICIAL MEMBER

This appeal has been preferred by the appellant against the order dated 29/08/2019 impugned herein passed by the Ld. Commissioner of Income Tax (Exemption) [for short, 'Ld. Commissioner], Bhopal u/sec. 80G(5)(vi) of the Income Tax Act, 1961 (hereinafter referred to as the "Act").

2. The Application filed by the appellant was taken into consideration by giving an opportunity while issuing online notice dated 04/07/2019 fixing the hearing on 22/07/2019, in response to which online submissions were filed by the Appellant. While noticing certain discrepancies, the appellant was informed vide email dated 23/08/2019, in response to which the appellant except filing an application for adjournment application, neither filed any written submissions nor any documents. Subsequently, the Id. Commissioner proceeded with the case by observing that the documents submitted by the appellant are not complete due to lack of correctness or authentication, the same cannot be accepted as genuine. The Id. Commissioner finally rejected the application of the appellant filed u/sec. 80G of the Act on the ground that appellant has not complied with the notice and genuineness of its activities could not be verified and, therefore, in absence of verification of facts, the appellant is not entitled for approval u/sec. 80G of the Act.

We may observe that though the details and documents have been submitted by the appellant before the Id. Commissioner, however, the same were found to be incomplete and lack of correctness or authentication and therefore not accepted as genuine, As the case was getting time barred by limitation on dated 31/12/2019, therefore, not finding any alternative, Id. Commissioner decided the case in haste manner and rejected the application of the appellant.

3. From the aforesaid facts and circumstances, it appears that before rejection of appellant's application, the appellant did not get

proper and reasonable opportunity due to paucity of time as the case was getting time barred by limitation. Therefore, considering the principle of natural justice and for the ends of justice, we are inclined to set aside the impugned order and remand the case to the file of the Id. Commissioner for decision afresh, suffice to say while affording reasonable opportunity of being heard.

4. In the result, appeal filed by the assessee is allowed for statistical purpose.

Order Pronounced in open Court on this 29th day of July, 2021.

sd/-
(PRADIP KUMAR KEDIA)
Accountant Member

sd/-
(N.K. CHOUDHRY)
Judicial Member

Dated: 29th July, 2021.

vr/-

Copy to:

1. *The Assessee - Skand Ashram, 1,1, Amdi Nagar, Hudco, Bhilai, Durg, Chhattisgarh.*
2. *The Revenue - CIT (Exemption), Bhopal.*
3. *The D.R., Raipur.*
4. *Guard file.*

By order

Sr. Private Secretary,
ITAT, Raipur (on tour).