

**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)**

आयकर अपील सं./ I.T.A. No. 675/Mum/2020  
(निर्धारण वर्ष / Assessment Year: 2019-20)

<b>M/s Damodar Hirji &amp; Bai Devakavahu Charity Trust</b> 304, Samarpan Complex Opp. Solitaire Park New Link Road, Chakla Mumbai-400 099	<b>बनाम/</b> Vs.	<b>CIT (Exemptions)</b> 6 <sup>th</sup> floor, Piramal Chamber, Lalbaug, Parel, Mumbai-400 012
स्थायीलेखासं ./जीआइआरसं ./PAN/GIR No. <b>AACTD-0570-C</b>		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

<b>Assessee by</b>	:	None
<b>Revenue by</b>	:	Shri Vinay Sinha, Ld. CIT-DR

सुनवाई की तारीख/ <b>Date of Hearing</b>	:	12/08/2021
घोषणा की तारीख / <b>Date of Pronouncement</b>	:	12/08/2021

**आदेश / ORDER**

**Manoj Kumar Aggarwal (Accountant Member)**

1. In this appeal, the assessee is aggrieved by rejection of registration application u/s 12AA. During hearing, none appeared for assessee. The Ld. CIT-DR sought dismissal of the appeal by drawing attention to the fact that despite being provided with various opportunities, none appeared even before CIT(exemption) to substantiate the application.

2. Though we concur with the submissions of Ld. CIT-DR, however, keeping in view the principle of natural justice, we deem it fit to grant another opportunity of hearing the assessee. Accordingly, the matter of registration stand restored back to the file of Ld. CIT(E) to re-adjudicate the matter of registration after affording reasonable opportunity of hearing to the assessee.

3. The appeal stand allowed for statistical purposes.

*Order pronounced on 12<sup>th</sup> August, 2021.*

**Sd/-**  
**(Mahavir Singh)**

उपाध्यक्ष / Vice President

मुंबई Mumbai; दिनांक Dated : 12/08/2021

*Sr.PS, Dhananjay*

**Sd/-**

**(Manoj Kumar Aggarwal)**

लेखा सदस्य / Accountant Member

**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.