

**IN THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD BENCHES "A": HYDERABAD**

(THROUGH VIRTUAL CONFERENCE)

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI LAXMI PRASAD SAHU, ACCOUNTANT MEMBER**

ITA No. 482/H/2020 Assessment Year: N.A.		
Rheumatology Association Hyderabad Chapter Hyderabad [PAN: AACAR3378M] (Appellant)	Vs.	Commissioner of Income Tax (Exemptions) Hyderabad. (Respondent)
Assessee by:		Shri Manoj Kumar Daga
Revenue by:		Smt. S. Praveena, DR
Date of hearing:		17/08/2021
Date of pronouncement:		27/08/2021

ORDER

PER L.P. SAHU, A.M.:

This appeal filed by the assessee is directed against CIT(E), Hyderabad's order, dated 26/09/2019 involving proceedings u/s 12 AA(1)(b)(ii) of the Income Tax Act, 1961 [in short "the Act"].

At the outset, we observe that there is a delay of 276 days in filing the appeal before the tribunal. Ld.counsel for assessee filed an affidavit explaining reasons for the delay and prayed for condonation of the delay. Being satisfied with the reasons

stated in the application for condonation of delay, we condone the same and proceed with the appeal.

2. Ld.counsel for the assessee during the course of hearing submitted that ld.CIT(E) rejected application for registration u/s 12AA of the Act without affording proper opportunity of hearing to assessee. Therefore, it would be in the interest of justice, the matter may be restored to his file for deciding grounds of appeals on merits.

3. The learned DR agreed with the aforesaid statement of the learned AR.

4. We have considered the facts of the case and the request made by the learned AR. We are of the view that interest of justice will be served if the matter is restored to the file of CIT(E) for deciding various grounds of appeal of the assessee. Accordingly, the CIT(E) is directed to afford reasonable opportunity of being heard to the assessee and thereafter decide the issue of registration u/s 12AA. We direct the assessee to appear before CIT(E) on or before 30th November, 2021 with all the relevant evidences; at his own risk and responsibility to be followed by three effective opportunities of hearing.

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

Pronounced in the open court on 27th August, 2021.

Sd/-

Sd/-

**(S.S. GODARA)
JUDICIAL MEMBER**

**(L. P. SAHU)
ACCOUNTANT MEMBER**

Hyderabad
Dated: 27th August, 2021.
**gmv*

M/s Rheumatology Association Hyderabad Chapter, Hyd

Copy to :

<i>1</i>	<i>M/s Rheumatology Association Hyderabad Chapter, 12-7-110/2, Flat no.110, Keshavnagar, Secunderabad, Hyderabad500 017, Telangana.</i>
<i>2</i>	<i>CIT [E], Hyderabad./ITO(E)-3,Hyderabad</i>
<i>3</i>	<i>Pr.CIT concerned, Hyderabad/Addl.CIT(E), Hyderabad.</i>
<i>4</i>	<i>ITAT, DR, Hyderabad.</i>
<i>5</i>	<i>Guard File.</i>

S.No.	Details	Date
1	Draft dictated on	
2	Draft placed before author	
3	Draft proposed & placed before the Second Member	
4	Draft discussed/approved by Second Member	
5	Approved Draft comes to the Sr. PS/PS	
6	Kept for pronouncement	
7	File sent to Bench Clerk	
8	Date on which the file goes to Head Clerk	
9	Date on which file goes to A.R.	
10	Date of Dispatch of order	