



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

**BEFORE SHRI CHANDRA MOHAN GARG, JUDICIAL MEMBER  
AND LAXMI PRASAD SAHU, ACCOUNTANT MEMBER**

**ITA Nos.72 & 73/CTK/2019**

Anantaa Educational Trust, C/O, Resonance Residential College, At/PO: Bhanpur, near Sadar Police Station, Cuttack	Vs.	CIT (E), Hyderabad
PAN/GIR No.AACTA 9232 C		
<b>(Appellant)</b>	..	<b>( Respondent)</b>

Assessee by : Shri S.K.Agarwal, AR  
Revenue by : Shri M.K.Gautam,CIT DR

**Date of Hearing : 17 /03/ 2020**  
**Date of Pronouncement : 17 /03/2020**

**ORDER**

**Per C.M.Garg,JM**

Both the appeals filed by the assessee against the separate orders of the CIT(E), Hyderabad, both dated 28.12.2018 under section 12AA(1)(b)(ii) of the Act and u/s.80G(5)(vi) of the Act.

2. In both the appeals, the grievance of the applicant trust is that the Id CIT(E) is not justified in rejecting the application for registration u/s.12AA of the Act and also grant of approval u/s.80G of the Act.

3. We have heard the rival submissions and perused the record of the case. Id A.R. of the assessee submitted that both the orders have been passed exparte by the Id CIT (E), Hyderabad without hearing the assessee and the assessee was not allowed to produce the trust deed, therefore, the Id CIT (E) did not allow registration u/s.12AA and consequently grant of approval u/s. 80G of the Act. He

submitted that if the matter is restored to the file of the Id CIT(E), the assessee will co-operate by producing trust deed and other documents, as required for grant of registration u/s. 12AA of the Act and approval u/s. 80G of the Act, to which, Id CIT DR did not have any objection.

4. We observe that the Id. CIT (Exemption) rejected the application moved by the assessee on the ground that the applicant had failed to provide required details, such as original trust deed & other relevant documents required for verification to prove the objects of the trust and genuineness of the activities; proof/documents regarding activities; books of account and details of expenditure to corroborate its objects and the genuineness of its activities. The Id. A.R. for the assessee, accordingly prayed that in the interest of justice, the matter may be restored to the file of the Id. CIT (Exemptions), Hyderabad for deciding the matter after affording due opportunity of hearing to the assessee, so that the assessee can furnish the required documents before the Id. CIT (Exemptions). The CIT (Exemption) has issued only one notice and one e-mail to the assessee and has passed an ex-parte order, rejecting the application of the assessee for registration u/s [12AA of the Act](#). From the facts of the case, we are of the view that the assessee has not been given proper and sufficient opportunity before disposing of the application for registration, by the Id. CIT (Exemptions) and grant of approval u/s. 80G of the Act. We, therefore, in the interest of justice, set aside the order of the Id. CIT (Exemptions) and restore the matter to his file with the direction to consider the application of the assessee for registration u/s 12AA and grant of approval u/s. 80G afresh after giving due opportunity of hearing to the assessee.

The assessee is also directed to be present on the date of hearing and provide the material / clarification as asked for by the Id. CIT (Exemptions).

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

Order pronounced on 17 /03/2020.

Sd/-  
**(Laxmi Prasad Sahu)**  
**ACCOUNTANT MEMBER**

sd/-  
**(Chandra Mohan Garg)**  
**JUDICIAL MEMBER**

Cuttack; Dated 17 /03/2020  
B.K.Parida, SPS

**Copy of the Order forwarded to :**

1. The Appellant : Anantaa Educational Trust, C/O,  
Resonance Residential College, At/PO: Bhanpur, near  
Sadar Police Station, Cuttack
2. The Respondent. : CIT (E), Hyderabad
3. The CIT(A) concerned
4. DR, ITAT, Cuttack
5. Guard file.  
//True Copy//

**By order**

Sr.Pvt.secretary  
**ITAT, Cuttack**