

IN THE INCOME TAX APPELLATE TRIBUNAL
“C” BENCH : BANGALORE

BEFORE SHRI CHANDRA POOJARI, ACCOUNTANT MEMBER
AND SMT. BEENA PILLAI, JUDICIAL MEMBER

ITA No.232/Bang/2021
Assessment year: N.A.

CSR Educational Trust, 4/A, Koramangala Village, 8 th Block, Koramangala, Bangalore – 560 095. PAN: AABTC 8916E	Vs.	The Commissioner of Income Tax (Exemptions), Bengaluru.
APPELLANT		RESPONDENT

Appellant by	:	None
Respondent by	:	Shri A. Srinivasa Rao, CIT(DR)(ITAT), Bengaluru.

Date of hearing	:	05.10.2021
Date of Pronouncement	:	05.10.2021

ORDER

Per Chandra Poojari, Accountant Member

This appeal by the asse is directed against the order of the CIT(Exemptions), Bangalore [CIT(E)] with regard to rejection of application for approval u/s. 80G(v) of the Income-tax Act, 1961 [the Act] on the following grounds:-

- “1. The order dated 13.03.2021 by the Learned CIT Exemptions Bengaluru in ITBA/EXM/S/EXM2/2020-21/1031465282(1) on the Application made under Section 80G(5)(vi) is contrary to facts, opposed to law and untenable.

2. Learned Commissioner exemption grossly erred in at the time of granting approval under Section 80G of the Act, has not verified the details E Filed in the Portal and rejected the Application stating the Appellant has not filed details
3. Learned Commissioner exemption grossly erred in not considering the details filed by the Appellant as it had filed all the details sought in the Notice.
4. Learned Commissioner exemptions erred in rejecting the Application by stating that the Appellant has not filed details.

For these and other grounds that may be permitted to be adduced before or during the course of hearing, the Appellant prays that the appeal be allowed and the order of Learned Commissioner of Income Tax Exemptions be deleted.”

2. None appeared on behalf of the assessee at the time of hearing. We proceed to dispose of the appeal after perusal of the material on record and after hearing the Id. DR.

3. There were certain discrepancies in the application filed by the assessee ON 27.1.2020 for approval u/s. 80G. Vide letter dated 10.12.2020, the CIT(E) asked for various documents required to be furnished by 17.12.2020. However, till the date of passing of the impugned order i.e., 31.3.2021, the assessee could not furnish the documents called for. Hence, the assessee's application for approval u/s. 80G was rejected.

4. After going through the order of the CIT(E), we are of the opinion that the notice was issued by him on 10.12.2020 to furnish various documents listed at Sl.No. 1 to 20 of the impugned order before 17.12.2020 and the time given to the assessee to furnish the details is very short. Hence, in the interest of justice, we remit the entire issue to the CIT(E) with a direction to grant one more opportunity to the assessee to furnish

various documents called for by him and decide the issue afresh in accordance with law.

5. In the result, the appeal by the assessee is partly allowed for statistical purposes.

Pronounced in the open court on this 05th day of October, 2021.

Sd/-
(BEENA PILLAI)
JUDICIAL MEMBER

Sd/-
(CHANDRA POOJARI)
ACCOUNTANT MEMBER

Bangalore,
Dated, the 05th October, 2021.

/Desai S Murthy /

Copy to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR, ITAT, Bangalore.

By order

Assistant Registrar
ITAT, Bangalore.