

आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ
IN THE INCOME TAX APPELLATE TRIBUNAL,
" B " BENCH, AHMEDABAD
(CONDUCTED THROUGH VIRTUAL COURT AT AHMEDABAD)

BEFORE SHRI RAJPAL YADAV, VICE PRESIDENT
And
SHRI WASEEM AHMED, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No. 555/AHD/2019
निर्धारण वर्ष/Asstt. Year: Nil

Shri Tuvad Shantinathji Jain Derasar Nu Trust, Vill: Tuvad, Tal: Sankhleshwer, Dist. Patan-384241. PAN: AAJTS5064R	Vs.	C.I.T., (Exemption) Ahmedabad.
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(Applicant)		(Respondent)
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Assessee by :	Shri S.N. Divetia, A.R
Revenue by :	Shri Aarsi Prasad, C.I.T.D.R

सुनवाई की तारीख / **Date of Hearing** : **11/11/2021**
घोषणा की तारीख / **Date of Pronouncement**: **14/12/2021**

आदेश / ORDER

PER WASEEM AHMED, ACCOUNTANT MEMBER:

In the instant case, the appeal was filed by the assessee against the order passed by the learned Commissioner of Income Tax (Exemptions), Ahmedabad dated 21.02.2019 rejecting the application for registration under section 12AA(1)(b)(ii) of the Income Tax Act, 1961 (hereinafter referred as "the Act")

2. The assessee has raised the following grounds of appeal:

1.1 *The order passed u/s. 12AA(1)(b)(ii) on 21-2-2019 by CIT(Exem.)-Abad declining to register the appellant Trust under IT Act, 1961 is wholly illegal, unlawful and against the principles of natural justice.*

2.1 *The Ld. CIT(Exem.) has grievously erred in law and or on facts in rejecting the application for registration u/s 12AA(1)(b)(ii) for the reason that genuineness of its activities could not be verified.*

2.2 *That in the facts and circumstances of the case as well as in law, the Ld. CIT (Exem.) ought not to have rejected the application for registration u/s 12AA(1)(b)(ii) for the reason that genuineness of its activities could not be verified.*

2.3 *The Ld. CIT(A) ought to have been given opportunity to the appellant to clarify the confusion about the name of the Trust. The appellant should have been informed about the said mistake and allowed to rectify the PAN card.*

It is, therefore, prayed that the additions upheld by the CIT(Exem.) may kindly be deleted.

3. The assessee filed an application for registration under section 12AA(1)(b)(ii) of the Act on 1-08-2018 with the Id. CIT (Exemptions). The Id. CIT (Exemptions) issued notices to the assessee calling for certain details regarding its application for registration under section 12AA of the Act. But the assessee made only part compliance vide letters dated 11-12-2018 and 9-2-2019.

4. It was also observed by the Id. CIT(E) that the name of the applicant being assessee appearing in the registration application was also not matching with the trust deed filed by it. On question about the mismatch in the name, the assessee failed to make any reply. In the absence of necessary details, the Id. CIT (Exemption) rejected the application moved by the assessee for registration under section 12AA of the Act by observing that the activities of the assessee are not charitable/ genuine.

5. Being aggrieved by the order of the Id. CIT (Exemptions), the assessee is in appeal before us.

6. The learned AR before us filed a paper book running from pages 1 to 77 and submitted that all the necessary details were filed by the assessee before the Id.

CIT-E as evident from the paper book. But the Id. CIT-E without considering the same rejected the application for registration. The learned AR further submitted that the matter can be restored back to the Id. CIT-E for necessary verification and fresh adjudication as per the provisions of law.

7. On the other hand, the learned DR raised no objection if the matter is set aside to the Id. CIT-E for fresh examination as per the law.

8. We have heard the rival contentions of both the parties and perused the materials available on record. From the preceding discussion, we find that the Id. CIT (Exemptions) has rejected the application for registration under section 12AA of the Act for want of details and mismatch in the name of the assessee. Nevertheless, there were certain details which were filed by the assessee before the Id. CIT-E which are available in the paper book but it appears that the same has not been considered. However, in the interest of justice and fair play, we set aside the issue to the file of the Id. CIT-E for fresh/ de-novo adjudication as per the provisions of law. Hence, the grounds of appeal of the assessee are allowed for the statistical purposes.

9. In the result, the appeal filed by the assessee is **allowed for the statistical purposes.**

Order pronounced in the Court on 14/12/2021 at Ahmedabad.

**(RAJPAL YADAV)
VICE PRESIDENT**

**(WASEEM AHMED)
ACCOUNTANT MEMBER**

Ahmedabad; Dated 14/12/2021
Manish