

IN THE INCOME TAX APPELLATE TRIBUNAL “B” BENCH, MUMBAI

BEFORE SHRI PRAMOD KUMAR, VP AND SHRI AMARJIT SINGH, JM

आयकर अपील सं/ I.T.A. No. 299/Mum/2021

(निर्धारण वर्ष / Assessment Year: 2020-21)

Madhavi Raksha Sankalpa 3 rd Floor, Nirmal Niketan 2, Dr. Bhajekar Street, Khetwadi Main Road, Mumbai-400004.	बनाम/ Vs.	CIT(Exemptions) Room No.617, 6 th Floor, Piramal Chamber, Lalbaug, Parel, Mumbai-400012.
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AAATM7188H		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

Assessee by:	Shri Nishit Gandhi
Revenue by:	Shri A. K. Kardam (DR)

सुनवाई की तारीख / Date of Hearing: 15/12/2021

घोषणा की तारीख /Date of Pronouncement: 28/01/2022

आदेश / ORDER

PER AMARJIT SINGH, JM:

The assessee has filed the present appeal against the order dated 31.08.2020 passed by the Commissioner of Income Tax (Exemptions)-Mumbai [hereinafter referred to as the “CIT(Exemptions)”] in which the application u/s 12AA(1)(b)(ii) of the Income Tax Act, 1961 has been ordered to be dismissed.

2. The assessee has raised the following grounds: -

“1. *NATURAL JUSTICE*

1.1 *The Learned Commissioner of Income - tax (Exemption), Mumbai (“Ld. CIT (E) erred in rejecting the application for registration under section 12A of the Appellant ex - parte.*



1.2 *While doing so. the Ld. CIT (E) erred in:*

(i) *Not giving fair, reasonable and proper opportunity of being heard to the Appellant; and*

(ii) *Not appreciating that the Appellant was prevented by reasons beyond its control for not being able to attend the hearing or furnish the required details / documents before due dates; and*

(iii) *Not appreciating that the Appellant was prevented by Lockdown caused by COVID- 19 pandemic for not being able to attend the hearing or furnish the required detail / documents before due dates; and*

(iv) *Not appreciating that the time limit for passing order under section 12AA was extended to 31 March 2021 vide Taxation and Other Laws (Relaxation of Certain Provisions) Ordinance, 2020 read with CBDT Notification No. 35/2020 dated 24th June 2020 and as such, there was no urgency to pass the impugned order on 31st August 2020 without affording proper opportunity to the Appellant*

1.3 *It is submitted that in the facts and the circumstances of the case, and in law, no such action was called for.”*

3. We have heard the argument advanced by the Ld. Representative of the parties and perused the record. An application of condonation of delay has been filed. The CIT(Exemptions) has passed the order on 31.08.2020. The present appeal has been filed on 15.03.2021. The reason for filing the appeal delayed mentioned on account of Covid-19 Pandemic. The Hon'ble Supreme Court in suo-moto Writ Petition No. 3 of 2020 extended the time



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lines for filing an appeals under all Acts. The matter is required to be adjudicated merits. Pandemic period is still going. The finding plausible reason to file the appeal delayed, we condone the delay. We also noticed that the CIT(Exemptions) has passed the order on 31.08.2020 during the pandemic period without hearing the appellant. It is against the principles of natural justice. A proper and reasonable opportunity is liable to be given to the appellant in accordance with law, therefore, in the said circumstances, we set aside the order dated 31.08.2020 in question and restore the matter of controversy before the CIT(Exemptions), Mumbai to decide the matter of controversy afresh by giving an opportunity of being heard to the assessee in accordance with law. Accordingly, the present appeal is hereby allowed for statistical purposes.

4. In the result, the appeal filed by the assessee is hereby allowed for statistical purposes.

Order pronounced in the open court on 28/01/2022

Sd/-
(PRAMOD KUMAR)
उपाध्यक्ष / VICE PRESIDENT
मुंबई Mumbai; दिनांक Dated : 28/01/2022
Vijay Pal Singh, (Sr. PS)

Sd/-
(AMARJIT SINGH)
न्यायिक सदस्य/JUDICIAL MEMBER



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आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त(अपील) / The CIT(A)-
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुंबई / DR, ITAT, Mumbai
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

**उप/सहायक पंजीकार / (Dy./Asstt. Registrar)
आयकर अपीलीय अधिकरण, मुंबई / ITAT, Mumbai**