

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

Before Shri George Mathan, JM & Shri B.R. Baskaran, AM

ITA No. 43/Coch/2021

Youth Orientation Group International Room No. 1, Malayalam Hire Purchase and Leasing Pvt. Ltd. Kodimatha, Kottayam 686013	Vs.	CIT (Exemption) San Juan Tower Behind CR Building Kochi 682018
PAN – AAAAY7352E		

Appellant

Respondent

Appellant by: Shri Prasanth Srinivas
Respondent by: Smt. J.M. Jamuna Devi, Sr. DR

Date of Hearing: 07.02.2022
Date of Pronouncement: 07.02.2022

ORDER

Per: George Mathan, JM

This is an appeal filed by the assessee against the order of the learned CIT (Exemption), Kochi in DIN & Order No. ITBA/EXM/S/EXM1/2020-21/10301499551(1) dated 10.02.2021 rejecting the application for registration under Section 12AA of Income Tax Act, 1961.

2. Shri Prasanth Srinivas appeared on behalf of the assessee and Smt. J.M. Jamuna Devi, Sr. D.R. appeared on behalf of Revenue.

3. It was submitted by the learned A.R. that the learned CIT (Exemption) has rejected the application for registration on the ground that details were not submitted. It was the submission of the learned A.R. that details have been submitted by mail. It was also submitted that due to the pandemic the representative of the assessee was not able to attend in person. It was the submission that if the assessee is granted another opportunity they would be able to submit all the details called for.

4. In reply the learned D.R. vehemently supported the order of the learned CIT (Exemption).

5. We have considered the rival submissions. As it is noticed that the assessee has submitted all the details by mail and as it is noticed that the application for registration has been rejected on the ground of non-furnishing of the details, in the interest of natural justice, the issues in this appeal are restored to the file of CIT (Exemption) for readjudication after granting the assessee adequate opportunity of being heard. Assessee shall cooperate in response to the notice issued by the learned CIT (Exemption).

6. In the result, the appeal filed by the assessee is allowed.

Dictated and pronounced in the open Court on 7th February, 2022.

Sd/-
(B.R. Baskaran)
Accountant Member

Sd/-
(George Mathan)
Judicial Member

Cochin, Dated: 7th February, 2022

Copy to:

1. *The Appellant*
2. *The Respondent*
3. *The CIT -(Exemption), Kochi*
4. *The DR, ITAT, Cochin*
5. *Guard File*

By Order

//True Copy//

Assistant Registrar
ITAT, Cochin

n.p.