

आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ ।
**IN THE INCOME TAX APPELLATE TRIBUNAL,
"C" BENCH, AHMEDABAD**

**BEFORE MS. ANNAPURNA GUPTA, ACCOUNTANT MEMBER
AND
Ms.MADHUMITA ROY, JUDICIAL MEMBER**

आयकर अपील सं./ITA.No.1943/Ahd/2018

निर्धारण वर्ष/Asstt. Year: -

Sunflower Education Trust C/o. Harshadbhai N. Dodiya At.Timba, Wadhwan Dist. Surrendranagar – 363030.	Vs.	CIT(Exemption) Ahmedabad.
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(Applicant)	(Responent)
Assessee by :	Shri Chirag Shah, AR
Revenue by :	Shri Mukesh Kumar Sharma, Sr.DR

सुनवाई की तारीख/Date of Hearing : 05/04/2022
घोषणा की तारीख /Date of Pronouncement: 13/04/2022

आदेश/O R D E R

PER MADHUMITA ROY, JUDICIAL MEMBER:

Instant appeal filed by the assessee is directed against the order dated 21.08.2018 passed by the CIT(Exemptions), Ahmedabad whereby and whereunder the application under section 12AA of the Income Tax Act, 1961 (hereinafter referred to as “the Act”) of the Trust has been rejected.

2. With the assistance of the Id.representatives, we have perused the materials available on record. It emerges out from the impugned order that the assessee is trust engaged in the educational activities. It filed an application under section 12AA of the Act for registration. The CIT(Exemption) vide letter dated 10.4.2018 directed the assessee to furnish detailed note on the activities actually carried out by the trust along with

certain documents mentioned in the order impugned before us. However, the assessee could not file the same in due time. Subsequently, another notice dated 2.7.2018 was issued to the assessee granting further opportunity to the assessee to furnish details mentioned in the order in regard to registration of the trust, however, no documents stated to be furnished by the assessee. The CIT(Exemption) therefore, in the absence of any documentary evidence about the activities of the Trust as well as other relevant documents for considering the registration under section 12AA of the Act, rejected the application of the assessee. On the contrary, a perusal of the record would reveal that a set of documents as required by the Revenue was submitted by the assessee before the Id.CIT(E). To support its application, the assessee has filed copies of forwarding letter bearing endorsement of the department dated 20.8.2018 on the letter head of the Trust, which are available in the paper book filed before the Tribunal by the assessee. It is pertinent to note that while the above endorsement bears the date of receipt as 20.8.2018, whereas the order impugned is dated 21.8.2018. Without going into the merits of the case, it appears that if the assessee has a case in support of its registration under section 12AA of the Act, then it has to be justified by adducing evidences as required by the Revenue and thereafter deliberated upon. This aspect is not evident from the order impugned.

3. In that view of the matter, it is our considered opinion that one more opportunity is to be given to the assessee to justify its claim in support of application filed under section 12AA of the Act. With this observation, we dispose of the appeal of the assessee with direction upon the Id.CIT(Exemption) to provide one more opportunity to the assessee to submit relevant documents required by the Id.CIT(E), and thereafter pass reasoned order on the application so made under section 12AA of the Act upon giving an opportunity of hearing to the assessee and upon consideration of evidence

on record or any other evidences the assessee may choose to file at the time of hearing.

4. In the result, appeal of the assessee is allowed for statistical purpose.

Order pronounced in the Court on 13th April, 2022 at Ahmedabad.

Sd/-
ANNAPURNA GUPTA
(ACCOUNTANT MEMBER)

Sd/-
(MADHUMITA ROY)
JUDICIAL MEMBER