

**IN THE INCOME TAX APPELLATE TRIBUNAL
AHMEDABAD “SMC” BENCH, AHMEDABAD**

**BEFORE SHRI WASEEM AHMED, ACCOUNTANT MEMBER AND
SHRI T.R. SENTHIL KUMAR, JUDICIAL MEMBER**

**ITA No.2383/Ahd/2018
Assessment Year: 2014-15**

Paramhansa Yogananda Charitable Trust,
83, Devdeep Tower,
Nr. HP Petrol Pump,
B/h. Satya Marg,
Bodakdev,
Ahmedabad – 380 015.
[PAN – AABTP 3828 L]
(Appellant) vs. Dy. Commissioner of
Income Tax, CPC,
Bengaluru.
(Respondent)

Appellant by : Ms. Arti Shah, A.R.
Respondent by : Shri R.R. Makwana, Sr. D.R.

Date of hearing : 21.04.2022
Date of pronouncement : 27.04.2022

ORDER

PER T.R. SENTHIL KUMAR, JUDICIAL MEMBER :

This is an appeal filed by the assessee against the ex-parte order dated 19.09.2018 passed the Ld. CIT(A)-9, Ahmedabad relating to the Assessment Year (A.Y.) 2014-15.

2. The brief facts of the case are that the assessee is a Charitable Trust filed its return of income for the A.Y. 2014-15 on 05.09.2014. The return was processed by the Central Processing Centre (CPC), Bangalore vide intimation under Section 143(1) of the Income Tax Act, 1961 (*hereinafter referred to as “the Act”*) vide order dated 12.03.2016 wherein voluntary donation of Rs.6,82,071/- was added as income of the assessee. The assessee filed rectification petition under Section 154 of the Act before the CPC, Bangalore on 03.12.2016. By a communication dated 07.12.2016, the CPC held as follows :-

“On verification received that there is no prima facie error in the order which you have sought to be rectified. Therefore, your application for Rectification under Section 154 is rejected, for the following reasons (if any).”

3. Aggrieved by this order, the assessee filed an appeal before the Ld. CIT(A)-9, Ahmedabad raising the sole ground that donation received by the Trust should be allowed to utilise and or set apart as per the provisions of the Act.

4. The Ld. CIT(A) has given four opportunities for the hearing of the above appeal. In one occasion, one Chartered Accountant appeared and sought for adjournment. However, thereafter, there was no representation on the part of the assessee. Therefore, the Ld. CIT(A) dismissed the appeal on the ground that the assessee has not brought any material against the order passed by the CPC, Bangalore.

5. Aggrieved against the same, the assessee is in appeal before us raising the following grounds :-

“1. The Learned Commissioner of Income Tax (Appeals)-9, Ahmedabad has grossly erred in law as well as on facts of the case while stating that there was no compliance to notice dated 23.04.2018 fixing hearing on 07.05.2018 even though the Appellant has duly filed its response on e-proceeding portal for first appeal on 24.04.2018

2. The Learned Commissioner of Income Tax (Appeals)-9, Ahmedabad has erred in law as well as on facts of the case by not taking into consideration the attachments comprising of audited accounts and certificate of registration u/s.12A submitted by the Appellant Trust along with its above stated compliance.”

6. During the course of hearing, the ld. counsel appearing for the assessee made a plea that the matter may be remanded back to the Ld. CIT(A) to consider the case on merits.

7. The Ld. D.R. appearing for the Revenue has no serious objection in remanding the case back to the Ld. CIT(A). We, therefore, think it a fit case to remit it back to the Ld. CIT(A) to pass order on merits to meet the ends of justice. The assessee is hereby directed to produce all the material before the Ld. CIT(A) and co-operate with the Appellate proceedings and the Ld. CIT(A) to pass the appellate order within a period of six months. With this direction, the appeal is allowed to the extent mentioned above.

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

Order pronounced in the open Court on this 27th day of April, 2022.

Sd/-
(WASEEM AHMED)
Accountant Member

Sd/-
(T.R. SENTHIL KUMAR)
Judicial Member

Ahmedabad, the 27th day of April, 2022

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Copies to: (1) *The appellant*
(2) *The respondent*
(3) *CIT*
(4) *CIT(A)*
(5) *Departmental Representative*
(6) *Guard File*

By order

Assistant Registrar
Income Tax Appellate Tribunal
Ahmedabad benches, Ahmedabad