

**आयकर अपीलीय अधिकरण, कटक न्यायपीठ, कटक**

**IN THE INCOME TAX APPELLATE TRIBUNAL CUTTACK BENCH CUTTACK**  
श्री जार्ज माथन, न्यायिक सदस्य एवं श्री अरुण खोड़पिया लेखा सदस्य के समक्ष ।

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER  
AND  
SHRI ARUN KHODPIA, ACCOUNTANT MEMBER**

**ITA No.65/CTK/2021**

(निर्धारण वर्ष / Assessment Year :2019-2020)

M/s Orissa State Road Transport Corporation, Paribahan Bhawan, Sachivalay Marg, Bhubaneswar	Vs	CIT(E), Hyderabad
<b>PAN No. : AAAGO 0800 K</b>		

(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
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निर्धारिती की ओर से /Assessee by	:	Shri Dilip Kumar Mohanty, AR
राजस्व की ओर से /Revenue by	:	None (Adjournment Application filed by CIT-DR)

सुनवाई की तारीख / Date of Hearing	:	02/05/2022
घोषणा की तारीख/Date of Pronouncement	:	02/05/2022

**आदेश / O R D E R**

**Per Bench :**

This is an appeal filed by the assessee against the order of the Id. CIT(E), Hyderabad refusing to grant the assessee registration u/s.12AA of the Act.

2. The Id. CIT-DR appearing for the revenue has sought adjournment in this case. Looking to the facts and circumstances of the case and considering the arguments of the Id. AR, the Bench proceeded to decide the appeal after rejecting the adjournment application of the department as the same is unsupported by any valid reasons.

3. Shri Dilip Kumar Mohanty, Id. Advocate represents on behalf of the assessee. It was submitted by the Id. AR that the Id. CIT(E) has dismissed the assessee's prayer for registration u/s.12AA of the Act on the ground that the assessee has not submitted the information as called for. It was the submission of the Id. AR that the assessee has filed the application for registration on 15.07.2020 and notice has been received from the Id. CIT(E) on 18.09.2020. It was the submission of the Id. AR that during the said period the pandemic was in full swing and the assessee could not provide information as called for by the CIT(E). It was also submitted that on 30.03.2021, the Id. CIT(E), Hyderabad rejected the application for registration u/s.12A of the Act.

4. In ground No.2 of the assessee's appeal, the assessee has challenged the rejection on the ground that adequate opportunity has not been granted to the assessee. It was the prayer of the assessee that the assessee may be granted adequate opportunity to provide all the details before the Id. CIT(E).

5. We have considered the submissions of Id. AR of the assessee. Admittedly, on perusal of the order of the CIT(E), we find that only one opportunity has been granted to the assessee to provide the details as called for by the CIT(E). During the time when the Id. CIT(E) had called for the details, admittedly pandemic was also at its peak. In these circumstances, we find that the assessee has not been granted substantive opportunity. Therefore, we set aside the order of the Id.

CIT(E) and restore the issue to the file of CIT(E) for readjudication after granting the assessee adequate opportunity of being heard.

6. We are alive to the fact that the order of CIT(E) is beyond the period of six months prescribed under the Act. However, the Id. AR has not raised any ground in this regard, therefore, the same is not adjudicated upon.

7. In the result, appeal of the assessee is partly allowed for statistical purposes.

Order dictated and pronounced in the open court on 02/05/2022.

**Sd/-**

(अरुण खोड़पिया)

**(ARUN KHODPIA)**

लेखा सदस्य/ **ACCOUNTANT MEMBER**

**Sd/-**

(जार्ज माथन)

**(GEORGE MATHAN)**

न्यायिक सदस्य / **JUDICIAL MEMBER**

**कटक** Cuttack; दिनांक Dated 02/05/2022

*Prakash Kumar Mishra, Sr.P.S.*

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

1. अपीलार्थी / The Appellant-  
M/s Orissa State Road Transport Corporation,  
Paribahan Bhawan, Sachivalay Marg,  
Bhubaneswar
2. प्रत्यर्थी / The Respondent-  
CIT(E), Hyderabad
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, **कटक** / DR,  
ITAT, Cuttack
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

**आदेशानुसार/ BY ORDER,**

**(Senior Private Secretary)**

**आयकर अपीलीय अधिकरण, कटक/ITAT, Cuttack**