

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

(Conducted Through Virtual Court)

**BEFORE SMT.ANNAPURNA GUPTA, ACCOUNTANT MEMBER
AND
SHRI SUCHITRA RAGHUNATH KAMBLE, JUDICIAL MEMBER**

ITA No.440/Ahd/2020

Assessment Year :-

Indian Red Cross Society Radhanpur Taluka Branch C/o. Navinbhai N. Thakkar Lalbaug, Radhanpur Patan, Gujarat. PAN : AABTI 2616 M	Vs.	CIT(Exemption) Ahmedabad.
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अपीलार्थी/ (Appellant)		प्रत्यर्थी/(Respondent)
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Assessee by :	None
Revenue by :	Shri V.K. Singh, Sr.DR

सुनवाई की तारीख/**Date of Hearing** : 13/07/2022

घोषणा की तारीख /**Date of Pronouncement**: 14/07/2022

आदेश/O R D E R

PER ANNAPURNA GUPTA, ACCOUNTANT MEMBER

Present appeal has been filed by the assessee against order passed by the ld.Commissioner of Income-Tax (Exemption), Ahmedabad [hereinafter referred to as "CIT(E)"] dated 30.6.2020 whereby the Ld.CIT(E) has denied grant of registration under section 12AA of the Income Tax Act, 1961 ("the Act" for short).

2. At the time of hearing, none appeared on behalf of the assessee.

3. After hearing ld.DR, we have gone through the order of Ld.CIT(E) and we have noted that the assessee's application for grant of registration was rejected primarily for the reason that on account of non-appearance of the assessee before the ld.CIT(E), no details were furnished to him so as to verify the eligibility of claim of registration under section 12AA of the Act.

4. We have noted from the order of the Ld. CIT(E) that the assessee was put to notice of hearing before him only on two occasions, on 20-02-2020 and 30-04-2020 and that too by email. We find that sufficient opportunity was not granted to the assessee to make out his case before the ld.CIT(E). In the interest of justice, therefore, we consider it fit to restore the issue back to the file of Ld.CIT(Exemption) to give adequate opportunity to the assessee to support its application for grant of registration under section 12AA of the Act, and after considering the submissions and details and evidence filed by the assessee, the ld.CIT(E) may pass his order in accordance with law.

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

Order pronounced in the Court on 14th July, 2022 at Ahmedabad.

Sd/-
(SUCHITRA R. KAMBLE)
JUDICIAL MEMBER

Sd/-
(ANNAPURNA GUPTA)
ACCOUNTANT MEMBER

Ahmedabad, dated 14/07/2022

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