

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'C' NEW DELHI**

**BEFORE SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER
AND
SHRI N.K. CHOUDHRY, JUDICIAL MEMBER**

ITA No.1115/Del/2019

Imaging Today,
C/o Sunita&Chadha, CA,
Flat No. 77, FF, Bhagat
Singh Market, New Delhi.
PAN: AAATI9351G
(Appellant)

Versus ACIT, Circle 53(1),
New Delhi

(Respondent)

Appellant by : ShriSushilChadha, Ld. CA
Respondent by : ShriAnujGarg, Ld. Sr. DR

Date of hearing : 13.07.2022
Date of order : 13.07.2022

ORDER

PER N.K. CHOUDHRY, J.M.

This appeal has been preferred by the Assessee against the order dated 28.11.2018, impugned herein, passed by the learned Commissioner of Income-tax (Exemption), Delhi (in short "Ld. Commissioner"), u/s. 12AA(1)(b) r.w.s. 12A and 80G of the Income-tax Act, 1961 (in short 'the Act'), whereby the registration u/s. 12A and approval u/s. 80G were declined.

2. Brief facts relevant for disposal of the instant appeal are that the Assessee had filed an application online on dated 22.05.2018, seeking registration u/s. 12AA and exemption u/s. 80G of the Act, which was taken into consideration by the Id. Commissioner and by issuing letter dated 23.08.2018 certain documents in support of the claim of the Assessee qua registration u/s. 12AA of the Act, were sought and the case was fixed for hearing on 07.09.2018, on which date no one appeared on behalf of the Assessee and also not filed any reply.

2.1 Subsequently, vide notices dated 03.10.2018 and 25.10.2018, further opportunities have been given to the Assessee to furnish the details on dated 28.10.2018 and 02.11.2018 respectively, however both the notices sent by the Id. Commissioner returned back to its office by the postal authorities. On the said dates also, the Assessee neither appeared nor filed any reply.

2.2 Ld. Commissioner in impugned order observed that the Assessee filed its submissions in the Dakon 22.11.2018 claiming that the main area of operation of the trust is to hold seminars and conferences in the field of medical science and for its advancement and awareness among its members.

2.3 The Id. Commissioner, after considering the submissions of the Assessee, observed that the Assessee failed to furnish any evidence to substantiate the object of the trust and no charitable expenses are debited in the income and Expenditure account of the Assessee, rather major expenses have been made towards FICCI

booking, hotel booking, photograph expenses and travelling expenses and no bills and vouchers have been produced.

2.4 Ultimately, the Id. Commissioner in the impugned order concluded that genuineness of charitable activities could not be established and declined to grant registration u/s. 12A and approval u/s. 80G of the Act accordingly.

3. Aggrieved by the impugned order, the Assessee is in appeal before us.

4. Heard the parties and perused the material available on record. The Id. AR of the Assessee at the outset submitted that although the Assessee filed two submissions alongwith documentary evidence on 22.11.2018 in the Dak in support of objects and activities of the Trust, however, the Id. Commissioner considered only the first submission, and did not consider the second submission of Assessee filed on the same day, which was supported by copy of bank statements, copy of bills for the conferences in the name of the trust, brochure for holding medical conferences and various photographs for holding the conferences. Id. AR further submits that another submission filed on 27.11.2018 too was not considered in the impugned order dated 28.11.2018. The Id. AR further submitted that the Assessee is maintaining proper books of account with all the supporting vouchers for the expenses incurred, but no reasonable opportunity was given to the Assessee to submit bills, vouchers and explanation in support of its claim.

The Id. DR, on the other hand, vehemently supported the impugned order.

4.1 We have given our thoughtful consideration to the rival submissions and the material available on record. At the outset, we observe that the Assessee had filed two submissions on 22.11.2018 and 27.11.2018, whereas the impugned order was passed on dated 28.11.2018, but the said submissions remained un-considered. In such state of affairs, it will be expedient in the interest of justice that the matter should be remanded back to the file of Id. Commissioner for disposal of Assessee's applications afresh after considering all the documentary evidence submitted by Assessee along with its submissions dated 22.11.2018 and 27.11.2018 and all the books of accounts/bills/vouchers said to have been maintained by the Assessee. Needless to say, the Assessee shall be given reasonable opportunity of being heard. The Assessee is also directed to render full cooperation and shall appear before the Id. Commissioner and to file the relevant desired document(s) as and when would be required or called for the adjudication of the applications of the Assessee, failing which the Assessee shall not be entitled for any leniency, hence ordered accordingly.

5. In the result, the appeal filed by the Assessee is allowed for statistical purposes.

Order pronounced in the open court on 13/07/2022.

Sd/-

**(N.K. BILLAIYA)
ACCOUNTANT MEMBER**

Sd/-

**(N.K. CHOUDHRY)
JUDICIAL MEMBER**

*aks/-