

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "A" DELHI**

**BEFORE SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER
&
SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER**

I.T.A. No.1023/DEL/2020
Assessment Year 2019-20

Bhartiye Samaj Kalyan Sansthan, 358, Race Course Colony, Bulandshahr, Uttar Pradesh.	v.	CIT(E), Lucknow
TAN/PAN: AABAB3083A		
(Appellant)		(Respondent)

Appellant by:	None		
Respondent by:	Shri Ishtiyaque Ahmed, Sr.D.R.		
Date of hearing:	14	07	2022
Date of pronouncement:	02	08	2022

ORDER

PER PRADIP KUMAR KEDIA, A.M.:

The captioned appeal has been filed at the instance of the assessee against the order of the Commissioner of Income Tax (Exemption), Lucknow ['CIT(E)' in short] dated 30.01.2020 under Section 12AA(1)(b)(ii) of the Income Tax Act, 1961 (the Act) concerning AY 2019-20.

2. As per the grounds of appeal, the assessee has challenged the impugned order dated 30.01.2020 whereby the CIT(E) has denied the registration under Section 12AA of the Act.

3. When the matter was called for hearing, none appeared for the assessee. Accordingly, the matter is proceeded ex-parte.

4. On perusal of the impugned order passed under Section 12AA of the Act, it appears that a solitary opportunity was given to the assessee for compliance of furnishing of required information

towards object of the trust and genuineness of activities. The CIT(E) denied the registration in the absence of any material to corroborate the charitable nature of objects and genuineness of activities by a cryptic order.

5. On being inquired, the Revenue could not demonstrate the reasonable opportunity expected by a tax payer.

6. We thus find a clear case of infringement of natural justice. A solitary opportunity was given in the instant case to demonstrate the objects of the trust and genuineness of its activities. The appeal was wrapped up and dismissed hastily thereafter.

7. The CIT(E) has visibly adopted an iniquitous approach in disposing the appeal. The solitary opportunity of few days to attend the hearing is nothing but a mere pretense and an empty formality. Needless to say, the adherence to principles of natural justice is the very soul of administration of justice. These overriding principles enjoin the quasi-judicial authority to provide an effective opportunity to the subject assessee before arriving at any conclusion adverse to the assessee. Thus, it appears to be a blatant case of breach of principles of natural justice. Such *ipse-dixit* of the CIT(E) cannot be countenanced in law.

8. The impugned perfunctory order of the Ld. CIT(E) appealed against, thus requires to be set aside without any demur.

9. The claim made towards registration of assessee-trust under Section 12AA is thus revived and restored for *de novo* adjudication by the competent authority empowered under Section 12AA of the Act. Needless to say, reasonable opportunity shall be granted to the assessee while considering the application for registration. It shall

be open to the assessee to support and corroborate its case by adducing such material/information as may be considered expedient by it. Ld. CIT(A) shall pass a speaking order thereon in accordance with law.

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

Order pronounced in the open Court on 02/08/2022.

Sd/-

**[CHALLA NAGENDRA PRASAD]
JUDICIAL MEMBER**

DATED: **02/08/2022**

Prabhat

Sd/-

**[PRADIP KUMAR KEDIA]
ACCOUNTANT MEMBER**