

**IN THE INCOME TAX APPELLATE TRIBUNAL “PATNA (DB)” BENCH: PATNA
VIRTUAL HEARING AT KOLKATA**

[Before Shri Manish Borad, Accountant Member & Shri Sonjoy Sarma, Judicial Member]

I.T.A. No. 266/Pat/2018

Assessment Year : 00

Baba Narmadeshwar Dham Seva Trust (PAN: AADTB 10000 C)	Vs.	CIT(Exemption)-Patna
Appellant		Respondent

Date of Hearing	20.07.2022
Date of Pronouncement	11.08.2022
For the Appellant	None
For the Respondent	Shri Sanjay Mukherjee, CIT, ITAT

ORDER

Per Shri Sonjoy Sarma, JM:

The instant appeal filed by the assessee against the order of Ld. CIT(E)-Patna dated 23.01.2018 passed u/s 12AA(1)(b)(ii) of the Income Tax Act, 1961 (hereinafter referred to as the Act).

2. Registry has informed that the appeal is time barred by 189 days. In this regard, the condonation application has been filed by the A.R of the assessee. We after perusing the same, find force in the reason mentioned therein and are satisfied that the assessee was prevented for reasonable cause in filing the instant appeal. We therefore condone the delay and admit the appeal for adjudication.

3. The assessee is in appeal before this Tribunal raising following grounds:

1. That the order of the Ld. CIT(E) is bad in law as well as facts.

2. That the Ld. CIT(E) while rejecting the application for registration u/s 12AA of the Act has not properly considered the facts in the case of the appellant trust.

3. That the appellant trust may kindly be granted registration u/s 12AA of the I.T. Act.

4. That the other grounds and facts if any may kindly be allowed to be urged at the time of hearing.

4. When this matter was called for none appeared on behalf of the assessee. On perusal of the record shows that the number of opportunities have been given to the assessee but there is no compliance on behalf of the appellant/assessee. It seems that the assessee is not interested to pursue this appeal and therefore we have no other option but to decide this appeal with the assistance of Ld. D.R. and material available on record. The Ld. D.R. vehemently argued and supported the order of the authorities below.

5. We have heard the Ld. D.R. and perused the record placed before us. Before advertizing the grounds raised on merit, we on perusal of the records show that the applicant is a trust and filed an application in the Form NO. 10A of the Income Tax Rules, 1962 on 7.8.2017 for registration u/s 12AA of the Act. In response to the said application, the Ld. CIT(E) directed the assessee to appear before him through an authorized representative with relevant documents for verification of the genuineness of the charitable activities of the trust but in compliance of the same no one appear neither filed any submission. Ultimately the Ld. CIT(E) issued another notice to the assessee to attend the hearing on 24.11.2017. In response to the same, the A.R filed a written submission before the Ld. CIT(E)-Patna. The Ld. CIT(E) after going through the submission made by the Ld. A.R. of the assessee rejected the application filed on 7.8.2017 for registration under 12AA of the Act. While deciding the application of the assessee for registration under 12AA of the Act, the Ld. CIT(E) examined the objective of the trust deed but extract of the same is not reflected in order passed by the Ld. CIT(E) nor proceed by the assessee or any representative of the assessee to examine the trust deed or any documents before us. As such from perusal of the impugned order we find that it is necessary to re-consider the application filed by the assessee for registration u/s 12AA of the Act.

6. We are therefore looking into the issue involved in the grounds raised by the assessee before this Tribunal and interest of justice and being fair to the both the

parties and in order to facilitate the assessee to get the registration u/s 12AA of the Act restore all the issues raised in the instant appeal to the file of the Ld. CIT(E)-Patna, for fresh adjudication we give direction to the assessee-Trust to furnish necessary details as and when called for and should not take any adjournment unless otherwise required for reasonable cause. We therefore directed the Ld. CIT(E) to re-examine the application for registration u/s 12AA of the Act. In the light of the documents and submission made by the assessee if it proves and in case fails to furnish necessary details even after providing reasonable opportunity by the Ld. CIT(E) then can proceed as per the provision of law.

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

Order is pronounced in the open court on 11th August, 2022

Sd/-

(Manish Borad/ मनीष बोरड)
Accountant Member / लेखा सदस्य

Sd/-

(Sonjoy Sarma/ संजय शर्मा)
Judicial Member / न्यायिक सदस्य

Dated: 11th August, 2022

SB, Sr. PS

Copy of the order forwarded to:

1. Appellant- Baba Narmadeshwar Dham Seva Trust, At.-Village-Amithi,, P.O. Amaithi, P.S.-Bahera, Dist.-Darbhanga
2. Respondent – CIT(Exemption)-Patna(Bihar)
3. DR, Patna Bench, Patna.

True Copy

By Order

Assistant Registrar
ITAT, Kolkata Benches, Kolkata