



**IN THE INCOME TAX APPELLATE TRIBUNAL
LUCKNOW BENCH "A", LUCKNOW**

**BEFORE SHRI. A. D. JAIN, VICE PRESIDENT
AND SHRI T. S. KAPOOR, ACCOUNTANT MEMBER**

ITA No.652/LKW/2019
Assessment Year: N.A.

Parvati Foundation C/o Dr. Rama Nand Singh Deptt. Of Micro Biology Santosh Medical College Pratap Vihar, Ghaziabad	v.	The CIT (Exemptions) Lucknow
TAN/PAN:AABTP6316K		
(Appellant)		(Respondent)

Appellant by:	Shri Sudhir Kumar Tiwari, Advocate		
Respondent by:	Smt Sheela Chopra, CIT (DR)		
Date of hearing:	28	07	2022
Date of pronouncement:	04	08	2022

ORDER

PER A.D. JAIN, V.P.:

This is assessee's appeal against the order of Id. CIT (Exemption), Lucknow, dated 24.7.2019, passed under section 12AA(1)(b)(ii) of the Income Tax Act, 1961, rejecting the application for registration under section 12A(1) of the Act.

2. The brief facts of the case are that the assessee society filed an application for registration under section 12A(1) of the Act of the Act on 29.1.2019 with the CIT (Exemptions), Lucknow. The Id. CIT (Exemptions) rejected the application.

3. The Id. Counsel for the assessee has contended that the Id. CIT (E) has not provided any opportunity to the assessee before passing the impugned order, wrongly rejecting the

application filed by the assessee for registration under section 12AA of the Act.

4. The ld. D.R. has placed strong reliance on the impugned order.

5. It is seen that the ld. CIT (E) has, while rejecting assessee's application for registration under section 12AA of the Act, observed, inter alia, as follows:

"3. On perusal of the material available on record, it is observed that:-

a. The applicant has not produced original trust deed and other relevant documents required for verification to prove the objects of the trust and the genuineness of the activities.

b. No proof/documents regarding charitable activities have been submitted by the applicant.

c. No books of accounts were produced or details of the expenditure have been submitted for verification.

4. The section 12AA(1) (a) of the Income-Tax Act, 1961 states that "The Commissioner shall call for such documents or information from the trust or institution as he thinks necessary in order to satisfy himself about the genuineness of the trust or institution". Thus it becomes imperative on the part of the applicant society to provide corroborating evidences that form the satisfaction regarding the genuineness of the activities of the applicant which is mandated by law. In the absence of such satisfaction, the applicant loses its eligibility for consideration for according the said registration.

5. From the forgoing discussion, it is seen that the applicant has not chosen to file the details required and so it is presumed that the applicant has nothing to say in this regard. Therefore, the registration u/s 12AA cannot be granted for want of required information."

6. It is evident from the above that no opportunity, before passing the order under appeal, was granted by the ld. CIT (E) to the assessee. This is wholly against the settled principle of natural justice that no one can be condemned unheard. In view of the above, the matter is remitted to the ld. CIT (E) to be decided afresh in accordance with law, within a period of two months from the date of receipt of this order, on affording due and adequate opportunity to the assessee to present its case. The assessee, no doubt, shall co-operate in the fresh proceedings before the ld. CIT (E).

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

Order pronounced in the open Court on 04/08/2022.

Sd/-
[T. S. KAPOOR]
ACCOUNTANT MEMBER

Sd/-
[A. D. JAIN]
VICE PRESIDENT

DATED:04/08/2022

JJ:

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT(A)
4. CIT
5. DR

By order

Assistant Registrar