

**IN THE INCOME TAX APPELLATE TRIBUNAL  
LUCKNOW BENCH 'B', LUCKNOW**

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

ITA No.68/Lkw/2020  
Assessment Year:N.A.

Divyanand Spiritual Sansthan, Sant Kripal Nagar, Sandila, Hardoi. PAN:AACAD2317E (Appellant)	Vs.	CIT (Exemptions), Lucknow.  (Respondent)
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Appellant by	Application for disposal of appeal on the basis of written submissions
Respondent by	Shri Neeraj Kumar, CIT, (DR)
Date of hearing	18/08/2022
Date of pronouncement	30/08/2022

**ORDER**

**PER T. S. KAPOOR, A.M.**

This is an appeal filed by the assessee against the order of learned CIT (Exemptions), Lucknow dated 11/11/2019 passed under section 12AA(1)(b)(ii) of the I.T. Act.

2. We have heard Learned D. R. and have gone through the written submissions of the assessee. Learned counsel for the assessee has submitted an application dated 12/08/2022 vide which it has been requested that the appeal of the assessee be decided on the basis of written submissions. We noted that in this case the learned CIT (Exemptions) has rejected the application of the assessee for registration u/s 12AA of the Act. From the order of learned CIT (Exemptions), it is apparent that the learned

CIT (Exemptions) had issued letter dated 09/10/2019 calling for specific queries regarding application of the assessee for registration u/s 12A of the Act for compliance on 30/10/2019. On 30/10/2019, on the request of the assessee, the case was adjourned and was fixed for 11/11/2019. On 11/11/2019 neither anybody appeared nor filed any application for adjournment. Learned CIT (Exemptions) has observed that the assessee has failed to furnish the original trust deed and other relevant documents required for verification to prove the objects of the trust and the genuineness of the activities and CIT (Exemptions) passed the order rejecting the application of the assessee for registration u/s 12AA of the Act. Under these facts, we feel that one more opportunity should be given to the assessee to explain its case before learned CIT (Exemptions). We are of the view from the facts of the case that the assessee has not been given proper and sufficient opportunity before disposing of the application of registration by the learned CIT (Exemptions). We, therefore, in the interest of justice set aside the order of CIT (Exemptions) and restore the matter back to his file with the direction to consider the application of the assessee for registration u/s 12A afresh after giving proper and sufficient opportunity of being heard to the assessee. The assessee is also directed to be present on the date of hearing and provide the material / clarification as asked for by learned CIT (Exemptions).

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

(Order pronounced in the open court on 30/08/2022)

**Sd/.**  
**( A. D. JAIN )**  
**Vice President**

**Sd/.**  
**( T. S. KAPOOR )**  
**Accountant Member**

Dated:30/08/2022  
\*Singh

**Copy of the order forwarded to :**

1. The Appellant
2. The Respondent.
3. Concerned CIT
4. The CIT(A)
5. D.R., I.T.A.T., Lucknow