

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH “G” DELHI**

**BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER
&
SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER**

I.T.A. No.899/DEL/2020

Shakuntla Devi Poonam Devi Smriti Educational Society, Bazar Delhi Gate, Anoopshahr Bulandshahr, Uttar Pradesh	Vs.	Commissioner of Income Tax (Exemption), Lucknow.
TAN/PAN: AAQAS3027A		
(Appellant)		(Respondent)

Appellant by:	None		
Respondent by:	Shri H.K. Chaudhary, CIT-DR		
Date of hearing:	25	10	2022
Date of pronouncement:	01	11	2022

ORDER

PER SHAMIM YAHYA, A.M.

This appeal by the Assessee is directed against the order of the Commissioner of Income Tax (Exemption), Lucknow ('CIT(E)' in short) dated 20.12.2019 pertains to issue of rejection of registration under Section 12AA of the IT Act.

2. Grounds of appeal read as under:

“1. BECAUSE the “appellant SHAKUNTLA DEVI POONAM DEVI SMRITI EDUCATIONAL SOCIETY ”

has all along been existing for “charitable purposes” The Society has been created for general welfare , charitable and educational purposes . The Society is also helping the poor and Backward students by providing them free books and uniform. The Society is running public school in the name of “Shakuntla Devi Poonam Devi Public School, which is situated in village Anoopshahr.

2. *BECAUSE the proceedings have been concluded and order appealed against has been passed in gross violation of principles of natural justice.*

3. *Because the “SHAKUNTLA DEVI POONAM DEVI SMRITI EDUCATIONAL SOCIETY” ever since it was created on 06-03-1998 for general welfare, Charitable & educational purposes as mentioned in its Byelaws and accordingly it should be allowed the benefits of recognition under section 12A by the learned CIT.*

4. *The learned “CIT” was calling for specific queries regarding registration u/s 12A on dated 09.12.2019, for compliance on 16.12.2019 but he passed order on the basis of that none any reply received nor any intimation of adjournment received upto date 19.12.2019. But The Appellant SHAKUNTLA DEVI POONAM DEVI SMRITI EDUCATIONAL SOCIETY is running public school in the name of “Shakuntla Devi Poonam Devi Public School” which is situated in village Anoopshahr, so the Appellant does not received any questionnaire on its registered address upto 20.12.2019.*

5. *The learned “CIT” was calling for original trust deed and other relevant documents required for verification on dated 09.12.2019, for compliance on 16.12.2019, but notice is received from CIT Exemption on its registered address on dated 28.12.2019. The learned Officer passed order on the basis of that none any reply received nor any intimation of adjournment received upto 19.12.2019 while The Appellant not received any notice upto date of 20.12.2019.*

6. *The learned “CIT” also noticed that the applicant has not produce original trust deed and other relevant documents required for verification to prove the object of trust and genuineness of activities, while The Appellant already submit its Registration of Society and all relevant documents while submission of Form 10A through E-Proceeding. The society is registered under Society Registration Act 1860 on dated 16.05.2012. (Certified Society Registered Copy, Registered in Merrut on dated 16-08-2012 is already enclosed to CIT, exemption Lucknow while submission of Form 10A). But in order CIT Exemption denied the copy receipt while the assessee has submitted it online and physically also in the Department. Copy of reply submitted is enclosed.*

7. *The learned “CIT” also noticed that the applicant does not produce any proof/document regarding charitable activities while the Appellant already submit its nature of activities while*

submission of Form 10A through E-Proceeding and submit physical documents CIT(Exemption) Lucknow on dated 26.06.2019 (Copy of Acknowledgement is enclosed)

8. *The learned "CIT" also noticed that the applicant does not submitted the detail of expenditure for verification while the Appellant already submit its Income & Expenditure and Balance Sheet Account while submission of Form 10A through E-Proceeding and submit physical documents to CIT(Exemption) Lucknow on dated 26.06.2019 (Copy of Acknowledgement is enclosed)*

9. *It is submitted that order framed is without application of mind and assessment made is on wrong assumption of facts on record, therefore, erroneous and deserves to be quashed."*

3. The brief facts of the case are that the assessee filed an application for registration under Section 12A of the Income Tax Act before the CIT(E), Lucknow. According to the Id. CIT(E), two opportunities were given to the assessee but none appeared. Thereafter, the Id. CIT(E) rejected the application on the ground that assessee has not chosen to file the details.

4. Against this order, the assessee is in appeal before us.

5. We have heard the Id. DR and perused the records. None appeared on behalf of the assessee despite notice. Hence, we proceed to adjudicate the issue. We note that assessee's application has been dismissed by the Id. CIT(E) for non compliance. However before us one of the ground raised is that assessee had not received the requirement given by the Id. CIT(E) inasmuch as the assessee was running a school in a village and hence did not receive any questionnaire issued by the Id. CIT(E). In our considered opinion, interest of justice will be served if the issue is remitted to the file of the Id. CIT(E). Hence, the issue is remitted to the file of the Id. CIT(E). The Ld. CIT(E) is directed

to give an opportunity of being heard to the assessee and thereafter decide the issue as per law.

6. In the result, the appeal of the assessee stands allowed for statistical purposes.

Order pronounced in the open Court on 01/11/2022.

Sd/-

**[CHALLA NAGENDRA PRASAD]
JUDICIAL MEMBER**

DATED: 01/11/2022

prabhat

Sd/-

**[SHAMIM YAHYA]
ACCOUNTANT MEMBER**