

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

**BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT  
AND SHRI GIRISH AGRAWAL, ACCOUNTANT MEMBER**

ITA No.653/Lkw/2019  
Assessment Year: N. A.

R. N. Singh Education Foundation Banglow No. A-400, OMAXE NRI City, Sector OMEGA-2, Near Pari Chowk, Tugalpur, Gautam Budh nagar. PAN:AAJCR4252R (Appellant)	Vs.	CIT (Exemptions), Lucknow.  (Respondent)
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Appellant by	None
Respondent by	Shri S. H. Usmani, CIT, D.R.
Date of hearing	29/11/2022
Date of pronouncement	30/11/2022

**ORDER**

**PER BENCH:**

This appeal filed by the assessee is arising out of the order of learned CIT (Exemptions), Lucknow vide order No.ITBA/EXM/S/EXM1/2019-20/1018382653(1) dated 27/09/2019 passed u/s 12AA(1)(b)(ii) of the I.T. Act (hereinafter referred to as the "Act").

2. The assessee has taken as many as five grounds in the present appeal all of which relate to rejection of application seeking registration u/s

12AA of the Act. For the sake of brevity, the grounds of appeal are not reproduced.

3. Before us, Shri S. H. Usmani, learned CIT, D.R. represented the Department. None represented the assessee before us. However, from the perusal of the order of learned CIT (Exemptions) vis-à-vis the grounds taken by the assessee in the appeal before us, we are inclined to take up the matter for adjudication with the assistance of learned CIT, D.R. ex-parte qua the assessee.

4. The brief facts of the case are that the assessee society e-filed its application seeking registration u/s 12A(1) of the Act in Form-10A on 18/03/2019 with the office of CIT (Exemptions), Lucknow. In the course of proceedings learned CIT (Exemptions) sought details in respect of students enrolled where the assessee is carrying on its charitable in a educational institution, during last three years under Right to Education Act, 2009. He also sought copies of relevant approvals/permissions/affiliations received from competent authorities in respect of the charitable activities carried out by the assessee. Learned CIT (Exemptions) noted that the objects of the assessee are to establish, setup and run educational institution like school, college, medical college and coaching classes to impart primary and higher education etc. While considering the submissions of the assessee, learned CIT (Exemptions) noted that there are no compliance by the assessee in respect of achieving the stated objects. He also noted that there are no details available in respect of development of any infrastructure nor any approvals/permissions/affiliations for implementing its objects. While rejecting the instant application, learned CIT (Exemptions) noted that assessee is free to make fresh application for registration after obtaining necessary approvals/permissions/affiliations. Upon specific query by the Bench to learned CIT, D.R. of he having any objection if one more

opportunity is given to the assessee to substantiate its claim for registration under the impugned application and for which remitting the matter back to the file of learned CIT (Exemptions), he had no such objections for the same. Accordingly, in the interest of justice and fair play, we consider it proper to provide one more opportunity to the assessee by remitting the matter back to the file of learned CIT (Exemptions) who is directed to consider the application of the assessee. The assessee is also directed to furnish all the relevant details and documentary evidence to substantiate and justify its claim for registration under the said application. The assessee is also directed to be diligent in attending the proceedings before the learned CIT (Exemptions) for its expeditious disposal. Accordingly, the appeal of the assessee is allowed for statistical purposes.

5. In the result, the appeal of the assessee stands allowed for assessment proceedings.

(Order pronounced in the open court on 30/11/2022)

**Sd/.**  
**(MAHAVIR SINGH)**  
**Vice President**

**Sd/.**  
**(GIRISH AGRAWAL)**  
**Accountant Member**

Dated:30/11/2022  
\*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

Assistant Registrar