

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

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

ITA No.248/Lkw/2020
Assessment Year N.A.

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| Mawai Dham Utthan Samiti Jalalpur, Gauriganj, District-Sultanpur (now District – Amethi) | Vs. | CIT(Exemptions), 5 th Floor, South Block, T.C./46V, UPSIDC Ltd., Vibhuti Khand, Gomti Nagar, Lucknow |
| PAN – AACTM 2282Q (Appellant) | | (Respondent) |

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| Appellant by | Shri Devi Prasad Tiwari, Accountant |
| Respondent by | Smt. Sheela Chopra, CIT (DR) |
| Date of hearing | 28/11/2022 |
| Date of pronouncement | 29/11/2022 |

ORDER

PER BENCH:

This appeal by assessee is arising out of the order of Commissioner of Income-tax (Exemption), Lucknow dated 14.02.2020 rejecting the application filed by assessee for registration u/s.80G(5) of the Income Tax, 1961 (hereinafter referred to as 'the Act') on 08.08.2019.

2. Brief facts are that the assessee is a society registered with the Registrar of firm's society and chits under the Societies Registration Act, 1860 vide Registration Certificate No.971/1993-94 dated 01.3.1994 and which was again renewed for further five years w.e.f. 01.03.2019 vide renewal No.213/2019-2020 dated 15.05.2019. The assessee was also registered u/s. 12AA of the Act w.e.f. A.Y.2019-20 vide Registration No.CIT Exemption, Lucknow/12AA/2019-20/A/10082 dated 29.05.2019.

3. In the given facts, the assessee moved an application for registration u/s. 80G(5) of the Act dated 8.8.2019, which was rejected by CIT (Exemption), Lucknow ex-parte. As the CIT(Exemption) has not at all deliberated on the reply of the assessee as Shri Brijesh Chandra Singh, Secretary of the society appeared and filed reply. The CIT(Exemption) noted that no evidences like bills, vouchers, details of beneficiaries or its activities were not substantiated. Accordingly, CIT(Exemption) rejected the application by observing in Paras 4 and 5 as under:

“4. Therefore, it is evident from the above facts that the applicant has not provided sufficient material to full the requirements as enumerated in Rule 11AA mentioned above. Thus there is no material available on record so as to form any satisfaction regarding the genuineness of the activities carried out if any, by the applicant. It is 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.

5 In view of the above discussion, it is clear that the applicant has failed to provide the sufficient material to corroborate the genuineness of the activities. Hence the applicant is not entitled for approval u/s 80G of the IT Act 1961 Accordingly the application in from no 10G seeking approval u/s 80G is hereby rejected and approval sought us 80G is further rejected.”

4. On behalf of the assessee, the Accountant of assessee’s Trust Shri Devi Prasad Tiwari appeared. On the other hand, Id. CIT(DR), Smt. Sheela Chopra appeared on behalf of the Revenue.

5. After hearing both the sides and going through the facts, we noted that the assessee was not provided reasonable opportunity of being heard and to file the details. Hence, we set aside the order of CIT(Exemption) and remand the matter back to his file for fresh adjudication.

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

(Order pronounced in the open court on 29/11/2022)

Sd/-
(GIRISH AGRAWAL)
Accountant Member

Aks -
Dtd. 29/11/2022

Sd/-
(MAHAVIR SINGH)
Vice President

Copy of order forwarded to:

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| <i>(1) The appellant</i> | <i>(2) The respondent</i> |
| <i>(3) Commissioner</i> | <i>(4) CIT(A)</i> |
| <i>(5) Departmental Representative</i> | <i>(6) Guard File</i> |

Assistant Registrar