

आयकर अपीलीय अधिकरण न्यायपीठ रायपुर में।
IN THE INCOME TAX APPELLATE TRIBUNAL, RAIPUR
BENCH

BEFORE SHRI RAVISH SOOD, JUDICIAL MEMBER AND
DR. DIPAK P. RIPOTE, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No.220/RPR/2019

निर्धारण वर्ष / Assessment Year :-

Gayatri Parivar Trust, New Bus Stand, Baloda Bazar, Bhatapara, Chattisgarh – 493118. PAN: AACTG 9688 A	Vs	The Commissioner of Income Tax(Exemption), Bhopal.
Appellant/ Assessee		Respondent /Revenue

Assessee by	None
Revenue by	Shri Debashish Lahiri – CIT(DR)
Date of hearing	02/11/2022
Date of pronouncement	12/12/2022

आदेश/ ORDER

PER DR. DIPAK P. RIPOTE, AM:

This appeal filed by the Assessee is directed against the order of Id. Commissioner of Income Tax(Exemption), Bhopal, passed under section 12AA of the Income Tax, 1961 dated 27.09.2019 . The Assessee has raised the following grounds of appeal:

“1. That the order of Commissioner of Income(Exemption) dated 27.09.2019 under section 12AA(1)(b)(ii) declining registration u/s 12AA is bad in law as well as on facts.

2. That the Commissioner of Income(Exemption) has grossly erred in Law and on facts in rejecting the grant of registration under section 12AA of the Income Tax Act without granting proper opportunity of being heard.

3. On the facts and circumstances of the case, the appellant society ought to have been granted registration under section 12AA of the Income Tax Act, 1961.

4. *That any other relief/deduction which the Hon'ble Tribunal may deem fit be granted to the appellant.*

5. *That the appellant craves, leave to urge, add, amend, alter, enlarge, modify, substitute and delete any of the Ground or Grounds and to adduce fresh evidence at the time of hearing of the appeal."*

2. We have heard Id.Departmental Representative(Id.DR) of the Revenue. The only issue involved in this case is rejection of application made by assessee trust for registration under section 12AA of the Act. The Id.CIT(E) has rejected the application of the assessee following grounds :

"6. The society has not complied to the details as stated in Para-3 above. In view of the facts & circumstances of the case as mentioned above, and in the absence of verification of its objects and activities, the applicant society is not entitled for registration u/s 12AA of the I.T.Act, 1961."

3. Thus, the Id.CIT(E) has rejected the application on the ground that the document called for were not filed by the appellant assessee. In these facts and circumstances of the case, we are of the opinion that appellant assessee should be given one more opportunity, therefore, we set-aside the order of Id.CIT(E) under section 12AA of the Act to Id.CIT(E) for denovo adjudication. The appellant assessee shall file all the details before the Id.CIT(E). The Id.CIT(E) shall pass the order after giving opportunity to the assessee. Accordingly, appeal of the assessee is allowed for statistical purpose.

4. In the result, appeal of the assessee is allowed for statistical purpose.

Order pronounced in the open Court on 12th December, 2022.

Sd/-
(RAVISH SOOD)
JUDICIAL MEMBER

Sd/-
(DR. DIPAK P. RIPOTE)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 12th Dec, 2022/ SGR*

आदेशकीप्रतिलिपिअग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Applicant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A)-I, Raipur.
4. The Pr. CIT-I, Raipur.
5. DR, ITAT, "Raipur" Bench.
6. गार्डफ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// TRUE COPY //

Senior Private Secretary
आयकर अपीलीय अधिकरण, पुणे/ITAT, Pune.