

**IN THE INCOME TAX APPELLATE TRIBUNAL
JODHPUR BENCH, JODHPUR**

**BEFORE SHRI B. R. BASKARAN, ACCOUNTANT MEMBER
AND
Dr. S. SEETHALAKSHMI, JUDICIAL MEMBER**

ITA No. 140/Jodh/2021
(ASSESSMENT YEAR-2021-22)

Shree Parmatmachand Bhandari Charitable Trust, 1146, Gurushasti Chikitsala Ya, Mundra Circle, Sindhipura, Pipar City, Jodhpur (Appellant)	Vs	The CIT (Exemption) Jaipur (Respondent)
PAN NO. AACTS 7487 F		

Assessee By	Shri Amit Kothari, CA
Revenue By	Shri Sanjeev Kumar Dev, CIT-DR
Date of hearing	19/01/2023
Date of Pronouncement	20/01/2023

ORDER

PER: B. R. BASKARAN, AM

The assessee has filed this appeal challenging the order dated 26-03-2021 passed by Id. CIT (Exemption), Jaipur rejecting an application filed by the assessee seeking registration u/s 12AA of the Income Tax Act, 1961.

2 The ld. Counsel appearing on behalf of the assessee submitted that the assessee was having registration u/s 12A of the Act. Subsequently, certain amendments were made to the trust deed with regard to objects as well as with regard to the dissolution of the Trust. Accordingly, as per the provisions of the Act, the assessee filed an application in Form No. 10A seeking registration u/s 12AA of the Act. However, for the reason beyond the control of the assessee, it could not appear before the ld. CIT(Exemption) and hence ld. CIT(Exemption) rejected the application filed by the assessee on account of non-cooperation. The ld. AR submitted that the assessee was enjoying registration in the past and hence in the interest of natural justice, it may be provided with one more opportunity for presenting the details before the ld. CIT(Exemption).

3 We heard the ld. DR and perused the record. We notice that the assessee had been granted registration earlier and in the present proceedings, it could not appear before Ld CIT(A), which according to Ld A.R is for the reasons beyond the control of the assessee. In the facts and circumstances surrounding the case, we are of the view that, in the interest of natural justice, the assessee may be provided with one more opportunity to present all the information and explanations before the ld. CIT(Exemption). Accordingly, we set aside the impugned order passed by the ld. CIT(Exemption) and restore all the issues to his file so that he may process the application of the assessee afresh after affording adequate opportunity of being heard to the assessee. We also direct

the assessee to fully co-operate with the Ld CIT(E) by furnishing all the information and explanations.

4. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the open Court on 20 /01/2023

Sd/-
(Dr. S. SEETHALAKSHMI)
JUDICIAL MEMBER

Sd/-
(B. R. BASKARAN)
ACCOUNTANT MEMBER

Dated : 20/01/2023

**Mishra*

Copy to:

1. The Appellant
2. The Respondent
3. The CIT
4. The CIT(A)
5. The DR
6. Guard File

Asstt. Registrar

Jodhpur Bench