

आयकर अपीलिय अधिकरण, हैदराबाद पीठ
IN THE INCOME TAX APPELLATE TRIBUNAL
Hyderabad ' A ' Bench, Hyderabad

Before Shri R.K. Panda, Accountant Member
AND
Shri K. Narasimha Chary, Judicial Member

ITA No.200/Hyd/2023		
Assessment Year: 2022-23		
Ganeswari Urban & Rural Development Society, Guntur PAN:AADTG7107R (Appellant)	Vs.	Commissioner of Income Tax (Exemption) Hyderabad (Respondent)
Assessee by:	C.A. K.A. Naga Chaitanya	
Revenue by:	Shri P. Chandrasekhar, CIT(DR)	
Date of hearing:	11/05/2023	
Date of pronouncement:	16/05/2023	

ORDER

Per R.K. Panda, A.M

This appeal filed by the assessee is directed against the order dated 16.03.2023 of the learned CIT (E)- Hyderabad, denying the registration u/s 12AB of the Act.

2. Facts of the case, in brief, are that the assessee is a society registered under the Registrar of Societies, Narsaraopet. The assessee filed an e-application seeking registration u/s 12AB of the Act. The CIT (E) issued a notice dated 5.12.2022 asking the assessee to produce the copies of Memorandum of Association for verification and to furnish the detailed reply on the specific information called for in the said notice. In response to the same, the assessee submitted the information which was verified and it

was found that the CPC has issued Form No.10AC on 15.01.2022 valid from 2022-23 to 2024-25. Thereafter, the CIT (E) issued another notice on 1.3.2023 to submit other information also on or before 06.03.2023. However, in absence of any response from the side of the assessee, the CIT (E) rejected the claim of registration sought u/s 12AB of the I.T. Act.

3. Aggrieved with such order of the learned CIT (E) the assessee is in appeal before the Tribunal.

4. The learned Counsel for the assessee submitted that the assessee came to know about the issue of notice from the Income Tax Office on 16.03.2023 and requested one day time to furnish the details and the assessee furnished the details through mail on 17.3.2023. However, those details were not considered and the registration was rejected by passing the order on 16.03.2023. He submitted that in the interest of justice, the assessee should be given an opportunity to submit the details and the case may be decided on merit.

5. The learned CIT(DR) strongly opposed the above argument of the learned Counsel for the assessee and submitted that despite the notice issued to the assessee to submit the other information, the assessee did not comply to the same. Therefore, CIT(E) was justified in rejecting the grant of registration u/s 12AB of the I.T. Act.

6. We have heard the rival arguments made by both the sides and perused the order of the learned CIT (E). We find on the basis of the first notice dated 5.12.2022, the assessee furnished certain details. Subsequently, the learned CIT (E) issued another

notice dated 1.3.2023 asking the assessee to furnish certain other information on or before 6.3.2023. However, the assessee did not comply to the said notice We find from the submissions made by the learned Counsel for the assessee that they visited the Income Tax Office on 16.3.2023 and sought one day adjournment to furnish the details and the details were sent on 17.3.2023 through the mail. However, the order rejecting the registration was passed on 16.3.2023. We find the learned CIT (E) after issuing the notice on 1.3.2023 asking the assessee to furnish the details on or before 6.3.2023 did not issue any further notice to the assessee. Considering the totality of the facts of the case and in the interest of justice, we deem it proper to restore the issue to the file of the learned CIT (E) with a direction to give one final opportunity to the assessee to submit the requisite details and decide the issue as per fact and law. The assessee is also hereby directed to comply with the direction of the learned CIT (E) and submit the requisite details on the appointed day without seeking any adjournment under any pretext failing which the learned CIT (E) is at liberty to pass appropriate order as per law. We hold and direct accordingly. The grounds raised by the assessee are accordingly allowed for statistical purposes.

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

Order pronounced in the Open Court on 16th May, 2023.

Sd/-

Sd/-

(K. NARASIMHA CHARY) JUDICIAL MEMBER	(R.K. PANDA) ACCOUNTANT MEMBER
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Hyderabad, dated 16th May, 2023

Vinodan/sps

Copy to:

S.No	Addresses
1	Ganeswari Urban & Rural Dev. Society, 33-203 Sanjeeva Nagar, Chilakaluripet, Guntur 522616
2	CIT (Exemption) Aayakar Bhavan, Opp: LB Stadium, Basheerbagh, Hyderabad
3	DR, ITAT Hyderabad Benches
4	Guard File

By Order