

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

**Before Shri R.K. Panda, Accountant Member**  
**AND**  
**Shri Laliet Kumar, Judicial Member**

ITA No. 152/Hyd/2023		
Assessment Year: 2023-24		
Sri Vidya Learning Centre Hyderabad PAN:AASTS8951Q	Vs.	Commissioner of Income Tax (Exemption) Hyderabad
(Appellant) PAN:		(Respondent)
Assessee by:	Shri A Harish, Advocate	
Revenue by:	Dr. Rajendra Kumar, CIT(DR)	
Date of hearing:	07/06/2023	
Date of pronouncement:	07/06/2023	

**ORDER**

**Per Laliet Kumar, J.M**

This appeal filed by the assessee is directed against the order dated 27/02/2023 of the learned CIT (Exemption)-Hyderabad, against the rejection of registration u/s 12A of the Act on the ground that the assessee could not furnish the requisite details as called for by the CIT (E) on or before 23/12/2022.

2. Although a number of grounds have been raised by the assessee, however, these all relate to the order of the CIT (E) in rejecting the provisional registration granted u/s 12AB and 80G(5) of the I.T. Act.

3. It is the case of the assessee that the CIT (E) had issued notice for hearing on 8.12.2022 asking the assessee to furnish the details on or before 23.12.2022. Since the assessee could not furnish the requisite details before the CIT (E) within the stipulated time period, the learned CIT (Exemption) issued the order against the assessee.

4. It is submitted by the learned Counsel for the assessee that the email sent to the assessee had went to spam box and was not accessed by the assessee. As the assessee has failed to participate in the proceeding on account of non-receipt of the email went to Spam Box, the non-appearance of the assessee before the CIT (Exemption) was justified. The learned AR submitted that the case be remanded back to CIT (E) for passing a fresh order.

5. The learned DR, on the other hand, submitted that he has no objection, if the matter is restored to the file of the CIT (Exemption) for deciding the issue afresh.

6. We have heard the rival arguments made by both the sides and perused the material available on record. Since the assessee could not appear before the CIT (E) on account of non-receipt of communication through email and furnish the requisite information called for by the CIT (E) within the stipulated time , therefore, non-appearance of the assessee before the CIT (E) was justified. Hence we restore the issue to the file of the CIT (E) to decide de novo the issue raised before us after affording reasonable opportunity of being heard to the assessee. The assessee is also hereby directed to appear before the CIT (E) and

submit all the requisite details to the satisfaction of the CIT (E) as early as possible.

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

Order pronounced in the Open Court on 7<sup>th</sup> June, 2023.

<b>Sd/-</b> <b>(R.K. PANDA)</b> <b>ACCOUNTANT MEMBER</b>	<b>Sd/-</b> <b>(LALIET KUMAR)</b> <b>JUDICIAL MEMBER</b>
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Hyderabad, dated 7<sup>th</sup> June, 2023.

***Vinodan/sps***

Copy to:

S.No	Addresses
1	Sri Vidya Learning Centre C/o Kalyandas & Co. C.A, 15 Venkateshwara Colony, Narayanguda, Hyderabad 500029
2	CIT (Exemption), Aayakar Bhavan, Opp: LB Stadium, Basheerbagh, Hyderabad 500004
3	DR, ITAT Hyderabad Benches
4	Guard File

*By Order*