

**आयकर अपीलीय अधिकरण, इंदौर न्यायपीठ, इंदौर**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**INDORE BENCH, INDORE**  
**BEFORE SHRI VIJAY PAL RAO, JUDICIAL MEMBER**  
**AND**  
**SHRIB.M. BIYANI, ACCOUNTANT MEMBER**

**ITA No.369/Ind/2022**  
**Assessment Year: 2021-22**

Magnet Brains Learning Foundation, E-3/49, Kamdar Apartment, Near 10 No.Market, Arera Colony, Bhopal	<b><u>बनाम/</u></b> Vs.	CIT(Exemption) Bhopal
(Appellant / Assessee)		(Respondent / Revenue)
<b>PAN: AAOCM3423E</b>		
Assesseeby	Shri Ashish Goyal, CA and Shri N. D. Patwa, AR	
Revenue by	Shri P.K.Mishra, CIT DR	
Date of Hearing	03.05.2023	
Date of Pronouncement	03.05.2023	

**आदेश/O R D E R**

**Per B.M. Biyani, A.M.:**

Feeling aggrieved by order dated 24.08.2022 passed by learned Commissioner of Income-Tax (Exemption), Bhopal ["Ld. CIT(E)"] by which the application of assessee-appellant seeking registration under new provision of section 12AB of Income-tax Act, 1961 has been rejected, the assessee has filed this appeal.

2. Heard the learned Representatives of both sides and case-records perused.

3. Ld. AR submits that the Ld. CIT(E) while dealing with the application filed by assessee for grant of registration u/s 12AB fixed hearings on 11.07.2022 and 04.08.2022 and passed ex-parte order on 24.08.2022 rejecting the assessee's application on the premise of non-compliances by assessee. Ld. AR submitted that assessee's counsel CA Smt. Sonia Rathore had given birth to a baby at that time. The assessee has also placed on record the medical reports of Roshan Hospital, Bhopal. Therefore, the assessee could not get its case represented before Ld. CIT(E), which has led to the passing of *ex-parte* order by Ld. CIT(E). Ld. AR prays that the matter may be remanded to the file of Ld. CIT(E) for a proper adjudication on merit after giving due opportunity of hearing to the assessee. Ld. DR does not have any objection but prays to direct the assessee to represent his case before CIT(E) and do not seek unnecessary adjournments.

4. In view of such pleadings by parties and also having regard to the principle of natural justice and fair play, we deem it fit and appropriate to remand this matter back to the file of CIT(E) for a proper adjudication after giving opportunity of hearing to the assessee. We order accordingly. The assessee is also directed to ensure participation in the hearings fixed by CIT(E) and do not seek unnecessary adjournments.

**5. Resultantly, this appeal of assessee is allowed for statistical purpose.**

*Order pronounced in the open court on 03/05/2023 and subsequently reduced in writing on 23.06.2023.*

Sd/-  
(VIJAY PAL RAO)  
JUDICIAL MEMBER

sd/-  
(B.M. BIYANI)  
ACCOUNTANT MEMBER

Indore

दिनांक/Dated : 23.06.2023

CPU/Sr. PS

*Copies to:* (1) *The appellant*  
(2) *The respondent*  
(3) *CIT*  
(4) *CIT(A)*  
(5) *Departmental Representative*  
(6) *Guard File*

*By order*

*Assistant Registrar  
Income Tax Appellate Tribunal  
Indore Bench, Indore*