

**IN THE INCOME TAX APPELLATE TRIBUNAL
“B” BENCH: BANGALORE**

**BEFORE SHRI CHANDRA POOJARI, ACCOUNTANT MEMBER
AND
SMT. BEENA PILLAI, JUDICIAL MEMBER**

ITA No.384/Bang/2023
Assessment Year: 2022-23

M/s. Letslocalise India Foundation 1032, Shobha Forest View 100 Ft. Road Bangalore 560 062 PAN NO : AAECL4558K	Vs.	CIT (Exemptions) Bangalore
APPELLANT		RESPONDENT

Appellant by	:	Shri Deepak Bhatt, A.R.
Respondent by	:	Smt. Supriya Rao, O.N., D.R.

Date of Hearing	:	27.06.2023
Date of Pronouncement	:	27.06.2023

O R D E R

PER CHANDRA POOJARI, ACCOUNTANT MEMBER:

This appeal by the assessee is directed against order of CIT(Exemptions) dated 18.3.2023, wherein he has rejected the application u/s 80G of the Income-tax Act,1961 ['the Act' for short].

2. The assessee filed Form No.10AB dated 30.9.2022 for approval u/s 80G of the Act. The assessee was granted opportunity of being heard vide notices dated 3.1.2023 and 7.2.2023 by CIT(Exemptions), wherein the assessee was required to appear in person or through an authorized representative and submit the details/documents. However, there was no response from the assessee's side. Hence, the CIT(Exemptions) was unable to take a decision with regard to genuineness of the activities of the Trust and fulfilment of the conditions laid down in clause (i) to (v) of section 80G of the Act. As

such, CIT (Exemptions) rejected the application filed for approval u/s 80G of the Act. Against this assessee is in appeal before us.

3. Before us, the ld. A.R. submitted that assessee has filed the application u/s 80G of the Act and also appeared before the AO on the first date of hearing i.e. on 19.1.2023 and waited for almost 5 to 6 hours and then submitted documents to concerned officer and left around 2 PM and requested to provide one more opportunity to present the assessee's case. Further, second notice of hearing has been received on 21.2.2023 fixing the case for hearing on 14.2.2023 and the assessee has already filed reply online stating that fact about delay in receipt of said notice of hearing and also requested for new date to present its case. However, CIT(Exemptions) has not granted further opportunity and rejected the application filed for exemption u/s 80G of the Act and hence the ld. A.R. prayed that one more opportunity may be given in the interest of justice before CIT (Exemptions).

4. The ld. D.R. submitted that the assessee is not vigilant and also not serious in presenting assessee's case before CIT (Exemptions). Hence, the order of CIT (Exemptions) is to be upheld.

5. We have heard the rival submissions and perused the materials available on record. Admittedly, in this case, two opportunities of hearing have been given to the assessee vide notices dated 3.1.2023 and 7.2.2023. The assessee has received the second notice of hearing not in time. Hence, the assessee failed to present the case before the CIT (Exemptions). In our opinion, it is appropriate to remit this issue in dispute back to the file of CIT (Exemptions) to give one more opportunity to present the case before him. Accordingly, this issue is remitted to the file of CIT (Exemptions) for reconsideration and decide accordingly.

6. In the result, the appeal of the assessee is partly allowed for statistical purposes.

Order pronounced in the open court on 27th June, 2023

Sd/-
(Beena Pillai)
Judicial Member

Sd/-
(Chandra Poojari)
Accountant Member

Bangalore,
Dated 27th June, 2023.
VG/SPS

Copy to:

1. The Applicant
2. The Respondent
3. The CIT
4. The CIT(Judicial)
5. The DR, ITAT, Bangalore.
6. Guard file

By order

Asst. Registrar,
ITAT, Bangalore.