

**IN THE INCOME TAX APPELLATE TRIBUNAL
'B' BENCH : BANGALORE**

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

ITA No.313/Bang/2023
Assessment year : 2023-24

Dawat-E-Islami Yadgir, House No.5-5341/6A, Hyderabad Road, Sana Masjid, Azeez Colony Godihal, Allipur B.O, Yadgir, Gulbarga. PAN - AADTD 8260 G	Vs.	The Commissioner of Income Tax (Exemptions), Bengaluru.
APPELLANT		RESPONDENT

Assessee by	:	Shri Mohammed Tahir Shaikh, C.A
Revenue by	:	Shri Sunil Kumar Singh, CIT (DR)

Date of hearing	:	12.07.2023
Date of Pronouncement	:	17.07.2023

ORDER

Per Beena Pillai, Judicial Member

The present appeal is filed by the assessee against the order dated 17/02/2023 passed by the CIT(E), Bangalore for the assessment year 2023-24.

2. It is submitted by the ld.AR that the ld.CIT(E) had rejected the registration sought by the assessee s/s 12AB

of the Income-tax Act 1961. He submitted that no details were called for by the Id.CIT(E) in order to verify the objects of the assessee and thereby caused grave injustice. He thus, prayed for the issue to be remanded to the file of Id.CIT(E) to consider the application afresh.

3. On the contrary, the Id.DR relied on the orders passed by the Id.CIT(E).

4. We have considered the submission advanced by both the sides in the light of the records placed before us. We note that the Id.CIT(E) had denied the exemption without verifying any details in respect of the objects of the trust. In the interest of justice, we deem it proper to remand this issue to the file of Id.CIT(E) with a direction to consider the application of the assessee in the light of objects of the trust and any other evidences that may be relevant to carry out necessary verification may be called for.

4.1 Needless to say proper opportunity of being heard to the assessee may be given.

Accordingly, the grounds raised by the assessee stands for statistical purpose.

5. In the result, the appeal of the assessee stands allowed for statistical purpose.

Order pronounced in court on 17th July, 2023

Sd/-

Sd/-

(CHANDRA POOJARI)
Accountant Member

(BEENA PILLAI)
Judicial Member

Bangalore,
Dated, 17th July, 2023
/ vms /

Copy to:

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

By order

Asst. Registrar, ITAT, Bangalore.

1. Date of Dictation
2. Date on which the typed draft is placed
before the dictating Member
3. Date on which the approved draft comes to Sr.P.S
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4. Date on which the fair order is placed
before the dictating Member
5. Date on which the fair order comes back to the
Sr. P.S.
6. Date of uploading the order on
website.....
7. If not uploaded, furnish the reason for doing so
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8. Date on which the file goes to the Bench Clerk
.....
9. Date on which order goes for Xerox &
endorsement.....
10. Date on which the file goes to the Head Clerk
.....
11. The date on which the file goes to the Assistant
Registrar for signature on the order
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12. The date on which the file goes to dispatch
section for dispatch of the Tribunal Order
.....
13. Date of Despatch of Order.
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