



**IN THE INCOME TAX APPELLATE TRIBUNAL,  
CUTTACK BENCH, CUTTACK  
(Through virtual hearing)**

**BEFORE S/SHRI GEORGE MATHAN, JUDICIAL MEMBER  
AND RAJESH KUMAR, ACCOUNTANT MEMBER**

**ITA No.43/CTK/2023**

Assessment Year : 2023-24

Aryabhata Environment and Nature Foundation, Plot No.4607, Vijay Bihar 2 <sup>nd</sup> Lane, Berhampur, Ganjam	Vs.	CIT (Exemption), Hyderabad
PAN/GIR No.AAVCA 6701 G		
<b>(Appellant)</b>	..	<b>( Respondent)</b>

Assessee by : Shri Sankalp Kumar Sahu, CA  
Revenue by : Shri M.K.Gautam, Pr. CIT (OSD)

**Date of Hearing : 27 /06/2023  
Date of Pronouncement : 27 /06/2023**

**ORDER**

**Per Bench**

This is an appeal filed by the assessee against the order of the Id CIT(Exemptions), Hyderabad dated 21.12.2022 in Appeal No.ITBA/Exemp/F/Exmp 45/2022-23/10448149568(1)(1) for the assessment year 2023-24..

2. Shri Sanklap Kumar Sahu, CA appeared for the assessee and Shri M.K.Gautam Id PR.CIT (OSD) appeared for the revenue.

3. It was submitted by Id AR that the assessee company had obtained provisional registration u/s.12AA of the Act, which is valid from A.Y. 2022-23 till A.Y. 2024-25. It was submitted that the assessee had applied for final registration u/s.12A(1)(ac)(iii) on 3<sup>rd</sup> June, 2022 within six months of the order of the provisional registration. Ld CIT(E) called for additional information/documents to the assessee, which were complied. Further, the Id CIT(E) issued another notice for additional information giving the assessee only 3 days time to respond the same. It was the submission that as the assessee was out of station during the said period, further time was sought to submit the details. However, the Id CIT(E) did not consider the application of the assessee and reject the application for final registration u/s.12AA of the Act. It was the prayer that if one more opportunity is granted to the assessee to produce the evidences, as required by the Id CIT(E), the assessee would furnish the same and cooperate with the proceedings.

4. In reply, Id Pr. CIT(OSD) did not oppose the request of Id A.R. of the assessee.

5. We have heard the rival submissions. A perusal of order of the Id impugned order clearly shows that the Id CIT(E) has rejected the application for final registration u/s.12A of the Act on the ground that the required additional documents/information was not furnished by the assessee despite the fact that notice was issued to the assessee. It was the

contention of Id AR of the assessee that the assessee was only given 3 days time to respond the notice dated 16.12.2022 by 19.12.2022 and since during the said period, the assessee was out of the station, the required documents were not furnished and the Id CIT(E) without giving further time, rejected the application. Before us, Id AR of the assessee has requested that if one more opportunity is given, the assessee would furnish the details as required by the Id CIT(E). Considering the above fact and in order to render substantial justice, we are of the view that the matter should be restored to the file of the Id CIT(E) for fresh adjudication of the application for registration. We order accordingly. We also direct the assessee to furnish the required documents/information, as required by Id CIT(E) in the fresh set aside adjudication of the application for registration.

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

Order dictated and pronounced in the open court on 27/06/2023.

SD/-  
**(Rajesh Kumar)**  
**ACCOUNTANT MEMBER**

SD/-  
**(George Mathan)**  
**JUDICIAL MEMBER**

Cuttack; Dated 27/06/2023  
B.K.Parida, SPS (OS)

**Copy of the Order forwarded to :**

1. The assessee: Aryabhatta Environment and Nature Foundation, Plot No.4607, Vijay Bihar 2<sup>nd</sup> Lane, Berhampur, Ganjam
2. The Respondent: CIT (Exemption), Hyderabad
3. The CIT(A)-,
4. DR, ITAT, Cuttack
5. Guard file.  
//True Copy//

**By order**

Sr.Pvt.secretary  
**ITAT, Cuttack**