

आयकर अपीलीय अधिकरण, कटक न्यायापीठ, कटक

IN THE INCOME TAX APPELLATE TRIBUNAL CUTTACK BENCH CUTTACK
श्री जार्ज माथन, न्यायिक सदस्य एवं श्री राजेश कुमार, लेखा सदस्य के समक्ष ।

(THROUGH VIRTUAL HEARING)

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER
AND

SHRI RAJESH KUMAR, ACCOUNTANT MEMBER

आयकर अपील सं/ITA No.100/CTK/2023

(निर्धारण वर्ष / Assessment Year : 2022-2023)

Body & Organ Donation Society of India (BODI) Bishnu Vihar, Rajnagarpatna, Gopalpur, Cuttack-753003	Vs	CIT (Exemption), Hyderabad
PAN No. : AAGAB 5267 K		
(अपीलार्थी / Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से / Assessee by	:	Shri S.K.Sarangi, CA
राजस्व की ओर से / Revenue by	:	Shri M.K.Gautam, Pr.CIT(OSD)
सुनवाई की तारीख / Date of Hearing	:	26/06/2023
घोषणा की तारीख/Date of Pronouncement	:	26/06/2023

आदेश / ORDER

Per Bench :

This is an appeal filed by the assessee against the order of the Id. CIT(E), Hyderabad, dated 11/03/2023, passed in DIN & Oder No.ITBA/EXM/F/EXM45/2022-23/1050630810(1), for the assessment year 2022-2023.

3. It was submitted by Id AR that the Id CIT(E) was not justified to reject the application for registration u/s.12AA of the Act on the ground of non-submission of "Form-10AC and URN" issued by the CPC, particularly when "Form-10AC and URN" has not been issued and served on the assessee. It was also the submission that proper opportunity of hearing was not granted to the assessee. It was the submission that if one more opportunity is allowed, the assessee would furnish all the evidences for disposal of the appeal.

4. In reply, Id Sr DR submitted that proper opportunities were allowed as is evident from the impugned order. It was submitted that the order passed by the CIT(E) deserves to be upheld.

5. We have considered the rival submissions. On perusal of the impugned order it is found that the Id.CIT(E) has rejected the application of the assessee on the ground of non-submission of mandatory information i.e. Form No.10AC & URN issued by the CPC, whereas the Id. AR before us submitted that Form No.10AC & URN issued by the CPC has not been served to the assessee. Accordingly, the Id AR prayed that one more opportunity be granted to put forth the case. Therefore, in the interest of justice, we are of the view that the assessee should be allowed one more opportunity to represent its case before the Ld CIT(E) and file the evidences, as he deems necessary, for adjudication of the appeal. Consequently, the appeal is restored back to the file of the Id CIT(E) for fresh adjudication after granting adequate opportunity of being heard to the assessee. At the same time, we direct the assessee to respond to the notices to be issued by the Id CIT(E) and cooperate in finalization of the appeal.

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

Order dictated and pronounced in the open court on 26/06/2023.

Sd/-

(राजेश कुमार)

(RAJESH KUMAR)

लेखा सदस्य/ **ACCOUNTANT MEMBER**

Sd/-

(जार्ज माथन)

(GEORGE MATHAN)

न्यायिक सदस्य / **JUDICIAL MEMBER**

कटक Cuttack; दिनांक Dated 26/06/2023

Prakash Kumar Mishra, Sr.P.S.

आदेश की प्रतिलिपि अग्रहित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant-
Body & Organ Donation Society of India (BODI)
Bishnu Vihar, Rajnagarpatna,
Gopalpur, Cuttack-753003
2. प्रत्यर्थी / The Respondent-
CIT (Exemption), Hyderabad
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, **कटक** / DR,
ITAT, Cuttack

6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

(Assistant Registrar)

आयकर अपीलीय अधिकरण, कटक/ITAT, Cuttack