

आयकर अपीलीय अधिकरण, कटक न्यायापीठ, कटक
IN THE INCOME TAX APPELLATE TRIBUNAL CUTTACK BENCH CUTTACK
(THROUGH VIRTUAL HEARING)

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER
AND
SHRI GIRISH AGRAWAL, ACCOUNTANT MEMBER
आयकर अपील सं/ITA No.180&181/CTK/2023

(निर्धारण वर्ष / Assessment Year : 2023-2024)

Social Environment Voluntary Association (SEVA), At: Seva Kuturla, PO/PS: Mursingh Dist : Balangir-767029	Vs	CIT(Exemption), Hyderabad
PAN No. : AAXAS 2212 A		

AND

आयकर अपील सं/ITA No.182&183/CTK/2023

(निर्धारण वर्ष / Assessment Year : 2023-2024)

C-Hope Charitable Trust, Ward-10, Jagdish Kunj, Bhati Road Sudpada Bolangir, Dist : Balangir-767001	Vs	CIT(Exemption), Hyderabad
PAN No. : AABTC 9754 G		

AND

आयकर अपील सं/ITA No.184&185/CTK/2023

(निर्धारण वर्ष / Assessment Year : 2023-2024)

Montessori Public School, At: Tikrapada, PO/PS: BalaNGIR, Dist: Balangir-767001	Vs	CIT(Exemption), Hyderabad
PAN No. : AACAM 9842 R		

AND

आयकर अपील सं/ITA No.186/CTK/2023

(निर्धारण वर्ष / Assessment Year : 2023-2024)

Parbati Giri Bal Niketan AT: Parbati Giri Bal Niketan, Patharchepa, PO/PS: Sadeipali. Dist : Balangir-767029	Vs	CIT(Exemption), Hyderabad
PAN No. : AAFAP 8771 K		

AND

आयकर अपील सं/ITA No.187 & 188/CTK/2023

(निर्धारण वर्ष / Assessment Year : 2023-2024)

Kanha Charitable Trust, AT:/PO: Kutmunda,PS: Patnagarh, Dist: Balangir-767041	Vs	CIT(Exemption), Hyderabad
PAN No. : AAETK 0749 E		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

निर्धारिती की ओर से /Assessee by	:	Shri P.K.Mishra, Advocate
राजस्व की ओर से /Revenue by	:	Shri Saroj Kumar Mahapatra, CIT-DR
सुनवाई की तारीख / Date of Hearing	:	21/07/2023
घोषणा की तारीख/ Date of Pronouncement	:	21/07/2023

आदेश / O R D E R

Per Bench :

These nine appeals have been filed by the different assessees against the separate orders of the Id. CIT(Exemption), Hyderabad, dated 22.03.2023 & 16.03.2023, for the assessment year 2023-2024.

2. It was submitted by the Id.AR that the Id.CIT(E) has dismissed the appeals of the assessees rejecting the application filed by the assessee in Form No.10AB seeking registration u/s.12AB of the Act on the ground of absence of information. It was further the submission of the Id.AR that the Id.CIT(E) has also rejected the application of the assessee filed in Form No.10AB seeking approval u/s.80G(5) of the Act. It was also the submission that Id. CIT(E) without providing sufficient opportunity of being heard to the assessee-trust, rejected both the applications of the assessee which is gross violation of principles of natural justice. It was the submission that the assessees in the present cases may be given one more opportunity to furnish all the evidences regarding registration u/s.12AB of the Act as well as approval u/s.80G(5) of the Act. It was the prayer of the assessees that the matter may kindly be restored to the file of Id.CIT(E) to decide the issues afresh in the interest of justice.

3. Ld. CIT-DR objected to the above contention of the Id.AR and submitted that sufficient opportunity was provided by the Id.CIT(E), however, the assessee could not substantiate its claim. Therefore, it was

the prayer of the Id. AR that the appeals of the assesseees should be dismissed.

4. We have considered the rival submissions. A perusal of the impugned order passed by the Id. CIT(E) shows that the assesseees could not submit any information or documentary evidences in regard to the claim of the assesseees for registration u/s.12AB of the Act and the approval u/s.80G(5) of the Act, resulting into dismissal of the appeals of the assesseees arising out of above applications. However, the Id.AR before us submitted that the assesseees may be given one more opportunity to produce all the relevant documents and evidences before the Id.CIT(E) to substantiate its claim. In view of the above, in the interest of justice, we restore the issues in the appeals to the file of Id.CIT(E) to decide the issues afresh after providing sufficient opportunity of being heard to the assesseees. The assesseees are directed to submit all the required documents before the Id.CIT(E) for early disposal of the appeals.

5. In the result, all the appeals of the assesseees are partly allowed for statistical purposes.

Order dictated and pronounced in the open court on 21/07/2023.

Sd/-
(GIRISH AGRAWAL)

लेखा सदस्य/ ACCOUNTANT MEMBER

Sd/-
(GEORGE MATHAN)

न्यायिक सदस्य / JUDICIAL MEMBER

कटक Cuttack; दिनांक Dated 21/07/2023

Prakash Kumar Mishra, Sr.P.S.

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

1. अपीलार्थी / The Appellant-
2. प्रत्यर्थी / The Respondent-
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