

IN THE INCOME TAX APPELLATE TRIBUNAL
PANAJI BENCH, PANAJI – VIRTUAL COURT

BEFORE SHRI S. S. GODARA, JUDICIAL MEMBER
AND
SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No.259/PAN/2019

M/s. Healthway Charitable Trust, Healthway Hospital Near Peoples High School, Fontainhas, Mala, Panaji, Goa- 403001. PAN : AABTH3867P	Vs.	CIT, Exemption, Bengaluru.
Appellant		Respondent

Assessee by : None
Revenue by : Shri N. Shrikanth

Date of hearing : 14.07.2023
Date of pronouncement : 18.07.2023

आदेश / ORDER

PER INTURI RAMA RAO, AM:

This is an appeal filed by the assessee directed against the rejection of approval u/s 80G(5)(vi) of the Income Tax Act, 1961 ('the Act') by the ld. ld. Commissioner of Income Tax (Exemptions), Bangalore ['the CIT (Exemptions)'] vide order dated 24.06.2019.

2. Briefly, the facts of the case are that the appellant is a trust registered under the provisions of section 12AA of the Act on 30.11.2015 vide order no. CIT(E)BLR/12A/PNJ-

724/AABTH3867P/2015-16. Subsequently, it had sought approval u/s 80G vide application dated 29.12.2018. On receipt of the said application, the ld. CIT (Exemptions) had called for certain information/clarification vide letter dated 06.06.2019 in order to satisfy himself calling upon the appellant to comply with the said details on or before 17.06.2019. The assessee could not comply with the said notice. Therefore, the ld. CIT (Exemptions) vide order dated 24.06.2019 passed an order rejecting the approval u/s 80G(5)(vi) of the Act.

3. Being aggrieved, the appellant is in appeal before us in the present appeal.

4. When the appeal was called on, none appeared on behalf of the assessee despite due service of notice of hearing. Therefore, we proceed to dispose of the matter after hearing the ld. Sr. DR.

5. We heard the ld. SR and perused the material on record. We had carefully gone through the impugned order. We find that the ld. CIT (Exemptions) had not given reasonable opportunity to comply with the notice issued by him. From the material on record, it would be clear that he had issued only one show-cause notice and without granting reasonable opportunity to comply with the notice passed the impugned order. Therefore, the impugned order passed

by the Id. CIT (Exemptions) suffers from vice of the violation of principles of natural justice. Accordingly, the order passed by the Id. CIT (Exemptions) is hereby set-aside and direct him to pass afresh order after affording a reasonable opportunity of being heard to the appellant. Thus, the ground of appeal filed by the assessee stands partly allowed.

6. In the result, the appeal filed by the assessee stands partly allowed.

Order pronounced on this 18th day of July, 2023.

Sd/-
(S. S. GODARA)
JUDICIAL MEMBER

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 18th July, 2023.

Sujeet

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT (Exemptions), Bangalore.
4. DR, ITAT, Panaji.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary
आयकर अपीलिय अधिकरण, पुणे / ITAT, Pune.