

**IN THE INCOME TAX APPELLATE TRIBUNAL
AMRITSAR BENCH, AMRITSAR.**

**BEFORE DR. M. L. MEENA, ACCOUNTANT MEMBER
AND SH. ANIKESH BANERJEE, JUDICIAL MEMBER**

**I.T.A. No.77/Asr/2023
Assessment Years: 2023-24**

Maharaja Aggarsain Vikas Trust, College Liwa Road, Ward-1, Maharaja Aggarsain Road, Mansa. [PAN:AAATM7377A] (Appellant)	Vs.	CIT (Exemptions) Chandigarh. (Respondent)
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Appellant by	Sh.J. K. Gupta, Adv.
Respondent by	Sh. Hitendra Bhauraoji Ninawe, CIT. DR

Date of Hearing	08.08.2023
Date of Pronouncement	21.08.2023

ORDER

Per:Anikesh Banerjee, JM

The instant appeal of the assessee is directed against the order of the Id. Commissioner of Income Tax (Exemption) Chandigarh,[in brevity ‘the CIT (E)’]

order passed u/s 12A(ac) (iii) of the Income Tax Act 1961[in brevity 'the Act']
order dated 16.01.2023.

2. The assessee has taken the following grounds:

1. *That on the facts and in the circumstances of the case and in law, the learned CIT(Exemption) has erred in denying the renewal of registration u/s 12A of the Income tax Act, 1961.*

2. *That the assessee had got registration u/s 12A from assessment year 2001-02. So, the renewal of registration should have been allowed but the same was rejected on 16.01.2023.*

3. *That on the facts and in the circumstances of the case and in law, the learned CIT(Exemption) has erred in giving a finding that the trust is not responding to the notices issued as no notice was received by the assessee on mail which is clear from the screen shot of portal.*

4. *That on the facts and in the circumstances of the case and in law, the learned CIT(Exemption) has erred in rejecting the application without checking its online record.*

5. *That on the facts and in the circumstances of the case and in law, the learned CIT(Exemption) has erred in relying on the various judgments while rejecting the registration u/s 12A of the Act which are not relevant to the facts of the case.*

6. *That on the facts and in the circumstances of the case and in law, the learned CIT(Exemption) was only required to see if there is any change in the objects which were charitable for the last 20 years or so and whether the trust is genuine and nothing more.*

7. *That no reasonable opportunity was given to the assessee to meet the case. So, it is against natural law and justice. So, the order of rejection is liable to be quashed.*

8. *That any other relief may kindly be granted to the assessee to whom it is found entitled at the time of hearing of appeal.”*

3. Brief fact of the case is that the assessee is a Charitable Trust and filed application in Form No. 10AB u/s 12A (1) (ac) (iii) of the Act for registration u/s

12AA of the Act. The Id. CIT(E) issued the notice. The adjournment was taken and finally none was present on behalf of the assessee. The Id. CIT(E) rejected the assessee's application, and the registration was cancelled u/s 12AB of the Act. Aggrieved assessee, filed an appeal before us for judicious consideration.

4. The Id. AR for assessee vehemently argued and placed that the assessee was unable to submit the documents as the assessee ignorant in the computer system so, the notice was duly not received by the assessee. The Id. AR further prayed that the CBDT extended the date till 30.09.2023 for approval of registration u/s 12AB of the Act. The Id. AR prayed for remand back the matter to the Id. CIT(E) for further adjudication de novo.

5. The Id. DR relied on the order of the Id. CIT(E) but not made any objection against the assessee's submission.

6. We heard the rival submission and considered the documents available in the record. The application of registration was duly cancelled on *ex parte* basis of nonappearance in the hearing proceedings. The Id. AR placed the reasons for nonappearance before the authority. Further the CBDT extended the date till 30.09.2023 by **Circular 6 of 2023, F. No.370133/06/2023-TPL dated 24/05/2023**. Considering above, the bonafide opportunity of the assessee was denied during the

approval proceeding. We remit back the matter to the Id. CIT(E) for adjudication *de novo*. Needless to say, the assessee should get a reasonable opportunity of hearing in setting aside proceeding.

7. In the result, the appeal of the assessee bearing **ITA No. 77/Asr/2023** is allowed for statistical purposes.

Order pronounced in the open court on 21.08.2023

Sd/-

Sd/-

(Dr. M. L. Meena)
Accountant Member

(ANIKESH BANERJEE)
Judicial Member

AKV

Copy of the order forwarded to:

- (1) The Appellant
- (2) The Respondent
- (3) The CIT
- (4) The CIT (Appeals)
- (5) The DR, I.T.A.T.

True Copy
By order