

IN THE INCOME TAX APPELLATE TRIBUNAL  
PANAJI BENCH :: PANAJI

BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER &  
SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER  
(Through virtual hearing)

ITA No.01/PAN/2021

Karnataka Goa Pradesh Maheshwari Sabha, Krishna Kaveri, K.C. Nagar, Solapur Road, Bijapur (Karnataka)	vs	CIT (Exemptions), Bangalore.
PAN: AABAK 2999 L		
Appellant		Respondent

Assessee by	:	Pramod Vaidhya, Advocate
Revenue by	:	Shri Badrinath Yamaji Chavan, DR
Date of hearing	:	17/08/2023
Date of pronouncement	:	21/08/2023

O R D E R

Per PARTHA SARATHI CHAUDHURY, JM:

This appeal preferred by the assessee emanates from the order of Commissioner of Income Tax (Exemptions), Bangalore (for short, 'CIT(E)'), dated 17.02.2022 as per the grounds of appeal on record.

2. The solitary grievance as evident from the grounds of appeal in the appeal memo filed by the assessee is the rejection of application for registration u/sec. 12AA of the Income Tax Act, 1961 (for short, 'the Act').

3. We observe from perusal of the order passed by the Id. CIT(E)

that applicant-trust M/s.Karnataka Goa Pradesh Maheshwari Sabha had made an application in Form 10A for registration u/sec. 12AA of the Act before the Department. There were certain discrepancies detected during the process of this application and accordingly, the assessee-trust was asked to furnish various details as is enumerated in the order of Id.CIT(E). However, assessee-trust had failed to furnish registered amended Memorandum of Association (MoA). These details will enable the Id. CIT(E) to satisfy himself regarding the objects of the assessee-trust and the genuineness of its activities. Furthermore, whether assessee-trust is in compliance with the prevalent laws in force will also have to be verified. The only reason for rejection of application for registration by the Department was that assessee-trust had not filed these requisite details as called for by the office of Id. CIT(E). Therefore, in the interest of justice, we are of the considered view, one final opportunity should be given to the assessee-trust to file its relevant details specifically the registered amended MoA etc. before the Id.CIT(E) and in view thereof, we set aside the order of Id. CIT(E) and remand the matter back to his file for re-adjudication on merits as per law complying with the principles of natural justice and considering the various documents/evidences that would be furnished before him by the assessee-trust. The grounds of appeal of the assessee-trust are disposed off and allowed for statistical purposes.

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

Order pronounced in open Court on 21<sup>st</sup> August, 2023.

Sd/-  
(INTURI RAMA RAO)  
ACCOUNTANT MEMBER

Sd/-  
(PARTHA SARATHI CHAUDHURY)  
JUDICIAL MEMBER

Dated : 21<sup>st</sup> August, 2023

vr/-

Copy to :

1. The Appellant.
2. The Respondent.
3. The Pr. CIT concerned.
5. The DR, ITAT, Panaji Bench, Panaji.
6. Guard File.

By Order

// TRUE COPY //

Senior Private Secretary  
ITAT, Pune.