

**IN THE INCOME TAX APPELLATE TRIBUNAL
JODHPUR BENCH, JODHPUR**

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

I.T.A. Nos. 153 & 154/Jodh/2022
Assessment Year: NA

BKS Diabetes, Medical and
Welfare Trust, Shastri Nagar,
Jodhpur, Rajasthan-342003

Vs. CIT (Exemptions),
Jaipur

[PAN: AADTB 9021F]
(Appellant)

(Respondent)

Appellant by : Sh. R. R. Singhvi, Adv.
Respondent by : Sh. Rajesh Ojha, CIT-DR

Date of Hearing : 11.10.2023
Date of Pronouncement : 12.10.2023

ORDER

Per Dr. M. L. Meena, AM:

Both the captioned appeals have been filed by the assessee against the order of the Id. Commissioner of Income Tax (Exemption), Jaipur dated 21.09.2022 challenging therein rejection of its application for grant of registration u/s 12A and approval u/s 80G of the Income Tax Act, 1961 in violation of principles of natural justice.

2. At the outset, the Id. counsel for the assessee has submitted that the Id. CIT(A) has rejected its application for grant of registration u/s 12AA and approval u/s 80G of the I. T. Act ex-parte qua the assessee by observing that the applicant did not submit documents regarding establishment of the trust/society as well as evidence in support of its claim. He, further submitted that the Id. CIT(E) has issued online notice dated 09.09.2022 as final opportunity fixing the date of hearing on 12.09.2022 and pass the order on 21.09.2023. He pleaded that the assessee has not received electronic communication of the notices issued by the Id. CIT(E). He prayed that one more opportunity may be granted to enable the appellant assessee Trust to file the requisite information in compliance to the notice issued by the Id. CIT(E) to his satisfaction in view of the principles of natural justice.

3. Per contra, the Id. CIT-DR has supported the impugned order however, he has no objection to the request of the assessee for grant of one more opportunity in view of the principles of natural justice.

4. We have heard both the sides, perused the material on record and the impugned order. Admittedly, the Id. CIT(E) has rejected the appellant trust application u/s 12AA and 80G of the Act ex-parte qua the assessee in

violation of principles of natural justice. In view of that matter, we consider it deem fit to remand back the matter to the file of the Id. CIT(E) with a direction to adjudicate the matter of grant of registration u/s 12AA and approval u/s 80G of the Act afresh after granting sufficient opportunity of being heard, after considering the written submissions to be filed in compliance to the notices issued in the afresh proceedings. At the same time, the appellant assessee is directed to co-operate in the fresh proceedings before the Id. CIT(E) by furnishing necessary documentary evidences in compliance to notice even if issued in the virtual proceedings on the online system of through the email given. The appellant is further directed to update its latest email address with the CIT(E)'s virtual portal. Accordingly, the present two appeal are restored back to the file of the Id. CIT(E) for afresh adjudication as per the amended provisions of law.

5. In the result, both the appeals of the assessee are allowed for statistical purpose.

Order pronounced in the open court on 12.10.2023

**Sd/-
(Anikesh Banerjee)
Judicial Member**

**Sd/-
(Dr. M. L. Meena)
Accountant Member**

GP/Sr.PS

Copy of the order forwarded to:

1. The Appellant
2. The Respondent
3. The CIT
4. The CIT (A)
5. The DR
6. Guard File

Assistant Registrar
Jodhpur Bench