

**आयकर अपीलीय अधिकरण, इंदौर न्यायपीठ, इंदौर**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**INDORE BENCH, INDORE**  
**BEFORE SHRI VIJAY PAL RAO, JUDICIAL MEMBER**  
**AND**  
**SHRI B.M. BIYANI, ACCOUNTANT MEMBER**

**ITA No.106/Ind/2023**  
**Assessment Year: 2022-23**

Shri Vivekanand Shiksha Parishad, 69, Kabir Chouraha, Gandhi Bazar, Begamganj (Madhya Pradesh)	<b><u>बनाम/</u></b> Vs.	CIT (Exemption), Bhopal
(Assessee / Appellant)		(Revenue / Respondent)
<b>PAN: ABHAS 3132 N</b>		
Assessee by	Ms. Shreya Jain, CA	
Revenue by	Shri Ashish Porwal, Sr. DR	
Date of Hearing	12.10.2023	
Date of Pronouncement	13.10.2023	

**आदेश / O R D E R**

**Per B.M. Biyani, A.M.:**

Feeling aggrieved by order dated 01.02.2023 passed by learned Commissioner of Income-Tax (Exemption), Bhopal ["CIT(E)"] by which the assessee's application for grant of registration u/s 12AB of Income-tax Act, 1961 has been rejected, the assessee has filed this appeal on the grounds mentioned in Appeal Memo (Form No. 36).

2. Ld. AR for assessee submitted that the assessee filed an application for registration u/s 12AB of Income-tax Act, 1961 which was rejected by Ld. CIT(E) vide impugned order passed *ex-parte* for want of submission and

requisite documents. The relevant portion of impugned order is extracted below:

*“Annexure (mentioned in row-9 above)*

*The assessee has applied for registration under the new provisions of section 12AB of the Act and three opportunity letters were also issued to the assessee and various documents were called to process the application and to verify the object and activities of the assessee. In response to the letter, the assessee has not submitted the required documents.*

*Considering the facts of the case, it is found that the application of the assessee cannot be processed due to non compliances of the assessee, thus, the same is hereby rejected.*

*NEERAJA PRADHAN*  
*CIT EXEMPTION BHOPAL”*

3. Then, Ld. AR submitted that before passing impugned order, the CIT(E) did not serve any notice either through e-mail or physical mode, hence the assessee could not make any compliance. Ld. AR carried us to a letter bearing DIN: ITBA/COM/F/17/2023-24/1054290308(1) dated 11/07/2023 from the office of CIT(E) which is in response to the status of service of notices demanded by assessee. In this letter, the office of CIT(E) has confirmed that due to non-availability of e-mail address in database, the notices could not be served upon assessee through e-mail. Ld. AR submitted that although the assessee has given e-mail address in the online application filed for grant of registration but it appears that the same might have escaped attention of authorities. Finally, Ld. AR prayed that the assessee be granted one more opportunity to produce relevant details and supporting documents before CIT(E).

4. Ld. DR for revenue fairly agreed to the prayer of assessee.

5. In view of congruence of parties, the impugned order of CIT(E) is set aside and the matter is remanded to the record of CIT(E) for fresh order on the application of the assessee for registration under the provisions of section 12AB of the Act. Needless to mention that before passing fresh

order, the assessee shall be given an appropriate opportunity of hearing and the assessee shall also participate in the hearings fixed by CIT(E).

**6. Resultantly, this appeal is allowed for statistical purposes.**

*Order pronounced in the open court on 13.10.2023.*

Sd/-  
(VIJAY PAL RAO)  
JUDICIAL MEMBER

sd/-  
(B.M. BIYANI)  
ACCOUNTANT MEMBER

**Indore**

दिनांक /Dated : 13.10.2023

CPU/Sr. PS

*Copies to: (1) The appellant  
(2) The respondent  
(3) CIT  
(4) CIT(A)  
(5) Departmental Representative  
(6) Guard File*

*By order*

*Assistant Registrar  
Income Tax Appellate Tribunal  
Indore Bench, Indore*