

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.76/Ind/2023
(Assessment Year:)

Anjuman E Imadi dawoodi Bohra Jamaat Trust- Haiderycolony Indore Block-B Community Hall, Haidery Township Bijalpur (Appellant / Assessee)	Vs.	CIT(E) Bhopal (Revenue)
PAN: AAITA6251B		
Assessee by	Shri Ashish Goyal & N.D. Patwa, ARs	
Revenue by	Shri Ashish Porwal, Sr. DR	
Date of Hearing	12.10.2023	
Date of Pronouncement	13.10.2023	

O R D E R

Per Vijay Pal Rao, JM:

This appeal by the assessee is directed against the order dated 27.01.2023 of Commissioner of Income Tax(Exemption),Bhopal passed u/s 12AB of the Act whereby the application of the assessee for registration u/s 12AB was rejected due to noncompliance on the part of the assessee to produce requisite the documents and information. The assessee has raised following grounds of appeal:

1.The order appealed against is bad-in-law, void-ab-initio, barred by limitation, against the principles of natural justice and fair play, illegal and therefore liable to be quashed.

2. Without prejudice, the Ld. CIT Exemption, Bhopal erred in rejecting the application filed for registration u/s 12AB without considering the documents on records and facts and circumstances of the case.

3. Without prejudice, the registration u/s 12AB ought to be granted in the facts and circumstances of the case.

4. The appellant carves leave to add, amend or modify any of the grounds of appeal.”

2. The Ld. AR of the assessee has submitted that due to miscommunication/non-communication of the alleged notices issued by the CIT(E) the assessee could not respond to the same and therefore, the application of the assessee was rejected for want of relevant documents and information called for by the CIT(E). He has further submitted that though the assessee filed reply to one of the notices however, the same was not accepted by the CIT(E) on the ground of incomplete reply. Thus, Ld. AR has submitted that the assessee may be given one more opportunity to produce the relevant documents and information for examination of the CIT(E) for his satisfaction.

3. On the other hand, Ld. DR has not seriously opposed to the prayer of the assessee for remanding the matter to the record of the CIT(E) to be decided afresh.

4. Having Considered rival submission and careful perusal of the impugned order, at the outset we note that the application of the assessee for registration u/s 12AB was rejected by the CIT(E) as per the reason given to the Annexure to para 9 of the impugned order as under:

“The assessee has applied in Form 10AB for registration u/s 12AB vide application under the new provision of Income Tax Act, 1961. Consequently, opportunity letters were issued to the assessee and various documents/details were called for, to process the said application and to verify the objects and activities of the assessee. The details of opportunity letters and response received in compliance thereof are as under;

S.N.	In respect of registration u/s 12AB		
	Date of opportunity letter issued	Hearing fixed on	Date of reply
1	02.11.2022	14.11.2022	No reply
2	28.11.2022	15.12.2022	No reply
3	27.11.2022	05.01.2023	Incomplete reply
4	16.01.2023	24.01.2023	No reply

Vide above referred letters various documents/information were called for.

In response to the above notices, the assessee has initially not submitted any documents. Thereafter, in response to the notice dated 27.12.2022, the assessee has submitted incomplete reply/documents.

2. Various details and documents were called vide notice dated 16.01.2023 but the assessee has not submitted the required documents.

3. In view of the above, it is clear that after giving several opportunities, the assessee has not submitted complete information/documents as called by this office vide various notices, which are necessary to verify the objects and activities of the assessee.

In view of the above due to non-compliance of required documents/information, the application of the assessee in Form 10AB for grant of registration u/s 12AB of the Act is hereby rejected.”

5. Thus, the CIT(E) has referred to various notices including notice dated 16.01.2023 whereby various details and documents were called from the assessee but the assessee did not submit the required documents. The assessee has now filed the documents including financial statements, audited accounts, activity report and photographs supporting the activities & list of donation received etc. in the paper book which is

required to be examined and verified by the competent authority. Accordingly in the facts and circumstances of the case and in the interest of justice the matter is set aside to the record of the CIT(E) for fresh consideration of the application of the assessee for registration u/s 12AB after examination of the relevant record to be filed by the assessee. Needless to say before passing fresh order the assessee be given an appropriate opportunity of hearing.

5. In the result, the appeal of assessee is allowed for statistical purposes.

Order pronounced in the open court on 13.10.2023

Sd/-

(B.M. BIYANI)
Accountant Member

Indore, 13.10.2023

Patel/Sr. PS

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

Sd/-

(VIJAY PAL RAO)
Judicial Member

By order

*Sr. Private Secretary
Income Tax Appellate Tribunal
Indore Bench, Indore*