

**IN THE INCOME TAX APPELLATE TRIBUNAL
“A” BENCH : BANGALORE**

**BEFORE SHRI GEORGE GEORGE K, VICE PRESIDENT AND
SHRI LAXMI PRASAD SAHU, ACCOUNTANT MEMBER**

ITA No.185/Bang/2024
Assessment Year : NA

M/s. Maheshwari Mahila Sanghathan, 3/4, Okalipuram Main Road, Bengaluru – 560 021. PAN : AAITM 4220 E	Vs.	CIT(E), Bengaluru.
APPELLANT		RESPONDENT

Assessee by	:	Shri. Rohit Sadalagi, CA
Revenue by	:	Shri. D. K. Mishra, CIT(DR)(ITAT), Bengaluru.

Date of hearing	:	20.03.2024
Date of Pronouncement	:	20.03.2024

ORDER

Per George George K, Vice President:

This appeal at the instance of the assessee is directed against CIT(E)’s order dated 04.12.2023.

2. Brief facts of the case are as follows:

The assessee is a Trust incorporated on 12.01.2023. The assessee was denied registration under section 12AB of the Act for the reason that assessee had not commenced its activities towards the attainment of the objects of the Trust. The AO had called upon the assessee to submit note on charitable activities undertaken along with supporting documentary proof and also the financial statements since the inception of the Trust. Since, assessee had not submitted the details called for, a show cause notice dated 23.11.2023 was issued. In response

to the show cause notice, learned AR appeared and submitted the financial statements for the Assessment Year 2023-24 along with provisional financials for the current year and bank account statement. From the financial statements submitted, the CIT(E) observed that assessee had not commenced its activities towards the attainment of the objects of the Trust. Hence, the CIT(E) rejected the application in Form No.10AB filed for registration under section 12AB of the Act. The learned AR submitted that before submitting the copies of invoices of bags, tiffin box and donation receipt letters from Vijay Foundation for having received yoga mats and tiffin boxes, to the CIT(E), the CIT(E) had passed the impugned order. It was submitted that in the interest of justice and equity, one more opportunity may be provided to the assessee to represent its case before the CIT(E).

3. The learned DR supported the orders of the AO and CIT(E).

4. We have heard the rival submissions and perused the material on record. The Office of the CIT(E) had issued a show cause notice dated 23.11.2023 to file the written submissions. Since no documents were submitted in support of assessee's claim, the CIT(E) passed an order rejecting the registration under section 12AB of the Act by observing that assessee had not commenced its activities towards the attainment of the objects of the Trust. It is the claim of the assessee that before the required documents were furnished, the CIT(E) had passed the impugned order denying registration under section 12AB of the Act. We strongly deprecate the nonchalant attitude of the assessee in not submitting the documents in time. In the interest of justice and equity, we are of the view that assessee ought to be provided with one more opportunity to represent its case and accordingly the issues are restored to the files of the CIT(E). The assessee is directed to co-operate with the Revenue and shall not seek unnecessary adjournment. It is ordered accordingly.

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

Pronounced in the open court on the date mentioned on the caption page.

Sd/-

(LAXMI PRASAD SAHU)
Accountant Member

Sd/-

(GEORGE GEORGE K)
Vice President

Bangalore.

Dated: 20.03.2024.

/NS/*

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| 1. Appellants | 2. Respondent |
| 3. DRP | 4. CIT |
| 5. CIT(A) | 6. DR, ITAT, Bangalore. |
| 7. Guard file | |

By order

Assistant Registrar,
ITAT, Bangalore.