

**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.134/Bang/2024
Assessment Year : NA

M/s. Sree Raja Gopala Krishna Gou Seva Trust, 83, 2 <sup>nd</sup> Main, 3 <sup>rd</sup> Cross, Rajarajeshwarinagar S.O, Bangalore South, Bengaluru – 560 098. <b>PAN : ABGTS 1856 F</b>	Vs.	CIT(E), Ward – 3, Bengaluru.
APPELLANT		RESPONDENT

Assessee by	:	Shri. Siddesh N Gaddi, 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 28.11.2023.

2. Brief facts of the case are as follows:

The assessee is a Trust incorporated on 23.02.2023. The assessee was denied registration under section 12AB of the Act for the reason that assessee had not submitted the requisite documents. The AO had called upon the assessee to submit note on activities of the Trust, proof of expenditure along with bills / vouchers, bank statements and area of operation. Since assessee had not submitted the details called for, a show cause notice dated 30.10.2023 was issued. In response to the show cause notice, learned AR appeared and discussed the issue

but did not submit the documents in support of assessee's claim. The learned AR submitted that CIT(E) ought to have granted additional time to comply with the requirements considering the nature of the Trust. 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 30.10.2023 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 has not submitted the requisite documents in support of its claim. It is the contention of the assessee that assessee was not provided sufficient time to produce the documents before the CIT(E). 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/\*

Copy to:

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

By order

Assistant Registrar,  
ITAT, Bangalore.