आयकर अपीलीय अधिकरण, हैदराबाद पीठ में
IN THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD BENCHES "B", HYDERABAD

BEFORE
SHRI RAMA KANTA PANDA, VICE PRESIDENT
&
SHRI K.NARASIMHA CHARY, JUDICIAL MEMBER

आ.अपी.सं / **ITA No. 96/Hyd/2024**
(निर्धारण वर्ष / Assessment Year: 2023-24)

Tathwa Educational Society, Hyderabad [PAN No. AAJAT7398C]	Vs.	CIT (Exemptions), Hyderabad
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती द्वारा / Assessee by: Shri SNSR Chinmai, AR
राजस्व द्वारा / Revenue by: Shri Kumar Pranav, CIT-DR

सुनवाई की तारीख/Date of hearing: 08/04/2024
घोषणा की तारीख/Pronouncement on: 10/04/2024

आदेश / **ORDER**

PER K. NARASIMHA CHARY, J.M:

Aggrieved by the order dated 26/12/2023 passed by the learned Commissioner of Income Tax (Exemption)- Hyderabad ("Ld. CIT(E)"), in the case of Tathwa Educational Society ("the assessee"), assessee preferred this appeal.

2. At the outset, learned AR submitted that though the assessee submitted the requisite information sought by the learned CIT(E), as is evidenced from the information incorporated in the paper book, learned CIT(E) did not refer to the same while passing the impugned order, and observed that the assessee failed to furnish the requisite information, but

as the case had to be decided in a time bound manner, it was rejected for want of information.

3. Learned DR submitted that the assessee did not furnish the information within the time allowing the learned CIT(E) to consider the material and, therefore, learned CIT(E) had to pass the impugned order.

4. We have gone through the record in the light of the submissions made on either side. It could be seen from the paper book that the assessee furnished the copy of return of income filed for the assessment year 2022-23, along with balance sheet, copy of Return of income filed for the assessment year 2023-24, along with P&L Account and Form No.10AC, Certificate of Society registration issued by Government of Telangana, MOA, by Laws & Rules of the Society, HDFC Bank Statement, acknowledgement copy and Form 10AB etc. As submitted by the learned DR, the learned CIT(E) must have proceeded to dispose of the case in view of the time frames.

5. In these circumstances, we are of the considered opinion that the ends of justice would be met, if the impugned order is set aside and the matter is restored to the file of the learned CIT(E) for disposal of the same, after considering the information furnished by the assessee. We hold and order so. Assessee must co-operate in getting the matter disposed of on merits. Grounds are answered for statistical purposes.

6. In the result, appeal of the assessee is treated as allowed for statistical purposes.

Order pronounced in the open court on this the 10th day of April, 2024.

Sd/-	Sd/-
(RAMA KANTA PANDA)	**(K. NARASIMHA CHARY)**
VICE PRESIDENT	**JUDICIAL MEMBER**

Hyderabad, Dated: 10/04/2024

TNMM

Copy forwarded to:

1. Tathwa Educational Society, Plot No. 103, Thyagaraya Nagar, Saroor Nagar, Sarada Nagar SO, Hayatnagar, Hyderabad.
2. CIT(Exemptions), Hyderabad.
3. Pr.CIT, Hyderabad.
4. DR, ITAT, Hyderabad.
5. GUARD FILE

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ASSISTANT REGISTRAR
ITAT, HYDERABAD