



**IN THE INCOME TAX APPELLATE TRIBUNAL,
CUTTACK BENCH, CUTTACK**

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER
AND
MANISH AGARWAL, ACCOUNTANT MEMBER**

ITA No.40/CTK/2024

Assessment Year : 2024-25

Generating Research Insights for Development Council, MIGB-32, Nayapallo Brit Colony, Nayapalli, Bhubaneswar	Vs.	CIT (Exemption), Hyderabad
PAN/GIR No.AAICG 2181 P		
(Appellant)	..	(Respondent)

Assessee by : Shri P.K.Mishra, Adv
Revenue by : Shri Sanjay Kumar, CIT DR

Date of Hearing : 15/05/2024
Date of Pronouncement : 15/05/2024

ORDER

Per Bench

This is an appeal filed by the assessee against the order of the ld CIT(Exemptions), Hyderabad dated 22.12.2023 rejecting the application in Form No.10AB seeking registration u/s.12AB of the Act, for the assessment year 2024-25.

2. Shri P.K.Mishra, Ld AR appeared for the assessee and Shri Sanjay Kumar, Ld CIT DR appeared for the revenue.

3. It was submitted by Id AR that the Ld CIT(Exemptions), Hyderabad has passed exparte order as there was no compliance to the show cause notice issued to the assessee. It was the submission that the assessee had filed application in Form No.10AB seeking registration u/s.12AB of the Act. It was the submission that the assessee had furnished detailed reply in response to the notice. However, when the show cause notice dated 12.12.2023 was issued to furnish some other information giving the time by 28.12.2023, due to some unavoidable circumstances, those information could not be furnished, therefore, the Id CIT(E) passed the order rejecting the application for registration u/s.12AB of the Act. It was the submission that if the matter is restored to the file of the Id CIT(E), the assessee would be in a position to provide all the details, as required by Id CIT(E) for grant of registration.

4. In reply, Id CIT DR supported the order of the Id CIT(E).

5. We have considered the rival submissions. A perusal of the order of the Id CIT(E) clearly shows that the Id CIT(A) had issued show cause notice on 12.12.2023 to file the required details but as the assessee failed to comply with the show cause notice, the order has been passed exparte rejecting the application for registration u/s.12AB of the Act. Now, before us, Id AR has prayed that if one more opportunity is given, the assessee will furnish the required details, as sought by the Id CIT(E). In view of above, in order to impart substantial justice, we set aside the order of the Id CIT(E)

and restore the matter back to his file for readjudication. The assessee is directed to furnish the required details required for registration u/s.12AB of the Act.

6. In the result, appeal filed by the assessee stands partly allowed for statistical purposes.

Order dictated and pronounced in the open court on 15/05/2024.

Sd/-
(Manish Agarwal)
ACCOUNTANT MEMBER

sd/-
(George Mathan)
JUDICIAL MEMBER

Cuttack; Dated 15/05/2024
B.K.Parida, SPS (OS)

Copy of the Order forwarded to :

1. The Appellant : Generating Research Insights for Development Council, MIGB-32, Nayapallo Brit Colony, Nayapalli, Bhubaneswar
2. The Respondent: CIT (Exemption), Hyderabad
3. DR, ITAT,
4. Guard file.
//True Copy//

By order

Sr.Pvt.secretary
ITAT, Cuttack