



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

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

ITA Nos.47 & 48/CTK/2024
Assessment Year: 2024-2025

Maa Bharati Go Seva Kendra, Pragatinagar, Padhupada, Balasore	Vs.	CIT(Exemptions), Hyderabad
PAN/GIR No.AAJAM 8448 A		
(Appellant)	..	(Respondent)

Assessee by : S/Shri P.Mishra, Adv/Himansu Bhusan Jena, Advs
Revenue by : Shri Sanjay Kumar, CIT DR

Date of Hearing : 21/05/2024
Date of Pronouncement : 21/05/2024

ORDER

Per Bench

These are appeals filed by the assessee against the separate orders of the Id CIT(E), Hyhderabad dated 19.8.2023 rejecting the application for grant of registration u/s.12AB and 23.11.2023 for grant of registration u/s.80G of the Act for the assessment year 2024-25.

2. Shri P.K.Mishra and Shri Himanshu Bhusan Jena, Id ARs appeared for the assessee and Shri Sanjay Kumar, Ld CIT DR appeared for the revenue.

3. The appeal filed by the assessee in ITA No.47/CTK/2024 is delayed by 109 days and the appeal in ITA No.48/CTK/2024 is delayed by 13 days. The assessee has filed condonation petitions both dated 23.1.2024 for condoning the delay of 109 days and 13 days, inter alia, stating the reasons in not filing the appeals within the stipulated period. It is stated that due to serious illness of the secretary of the appellant, the appeals could not be filed. In support of illness and the facts stated in the petition, an affidavit has been filed. Ld AR at the time of hearing has reiterated the submissions stated in the petitions. Ld CIT DR did not have any serious objection to the petitions. We find the averments made in the affidavits true and correct. In view of above, we condone the delay of 109 in filing the appeal in ITA No.47/CTK/2024 and 13 days in filing the appeal in ITA No.48/CTK/2024 and dispose off the appeals on merits.

4. It was submitted by Id AR that the assessee had filed e-application in Form No.10AB seeking registration u/s.12AB and u/s.80G of the Act and Id CIT(E) had required the assessee to produce the copy of Memorandum of Association/Trust deed for verification and to furnish a detailed reply on the specific information called for in the notice, to which, the assessee failed to furnish the documentary evidence. Thereafter, one more notice was issued

to assessee, to which, compliance was not made. Therefore, the Id CIT(E) rejected the application of the assessee for grant of registration 12AB as well as 80G of the Act. It was the submission of Id AR that sufficient opportunity has not been afforded to the assessee to provide the documentary evidences in support of the registration of the Trust. He prayed that if one more opportunity is given, the assessee would be in a position to provide the required details before the Id CIT(E) for grant of registration u/s.12AB and 80G of the Act.

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

6. We have considered the rival submissions. A perusal of the impugned orders of Id CIT(E) show that two notices have been issued to the assessee to produce the documentary evidences in support of the claim of registration. However, the assessee failed to comply with the same and therefore, the Id CIT(E) rejected the application in Form No.10AB seeking grant of registration u/s.12AB and 80G of the Act. Now, before us Id AR submitted that if one more opportunity is granted, the assessee would be in a position to furnish the documentary evidences before the Id CIT(E). This being so, in the interest of natural justice, the issues in these appeal are restored to the file of the CIT(E) for fresh adjudication after granting the assessee adequate opportunity to substantiate his case. The assessee is directed to furnish the documentary evidences, as required by Id CIT(E) for grant of registration u/s.12AB and 80G of the Act.

7. In the result, both the appeals filed by the assessee stand partly allowed for statistical purposes.

Order dictated and pronounced in the open court on 21/05/2024.

Sd/-
(Manish Agarwal)
ACCOUNTANT MEMBER

sd/-
(George Mathan)
JUDICIAL MEMBER

Cuttack; Dated 21/05/2024
B.K.Parida, SPS (OS)

Copy of the Order forwarded to :

1. The Appellant : Maa Bharati Go Seva
Kendra, Pragatinagar, Padhupada, Balasore
2. The Respondent: CIT(Exemptions),
Hyderabad
3. Pr.CIT,
4. DR, ITAT,
5. Guard file.
//True Copy//

By order

Sr.Pvt.secretary
ITAT, Cuttack