

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

**BEFORE SHRI WASEEM AHMED, ACCOUNTANT MEMBER
AND SHRI PRAKASH CHAND YADAV, JUDICIAL MEMBER**

ITA No.1020/Bang/2024
Assessment Years : (12A matter)

Sri Shadakshari Shivayogi Siddharameshwara Anubhava Ashram Navakalyana Math, Jidga Village, Aland Taluk, Kalaburgi-585 302. PAN – AAYTS 2120 F	Vs.	The Commissioner of Income Tax, (Exemptions), Bengaluru.
APPELLANT		RESPONDENT

Assessee by	:	Shri G Venkatesh, Advocate
Revenue by	:	Shri D.K Mishra, CIT (DR)

Date of hearing	:	02.07.2024
Date of Pronouncement	:	03.07.2024

ORDER

PER SHRI PRAKASH CHAND YADAV, JUDICIAL MEMBER :

The present appeal of the assessee is arising from the order passed by the CIT(E), Bangalore dated 22/03/2024 in DIN No. ITBA/EXM/F/EXM45/2023-24/1063162509(1).

Facts of the Case

2. The assessee is religious math/institution and serving the rich tradition of the ascetics (Virakta Sampradaya) which has come from time to time for imparting religious educations among the followers. The main object of the assessee trust is carrying on the regular periodic worship of Sri Sri Shadhkshari

Shivayogi and his successor's pontiffs. The assessee trust has got provisional registration in terms of the provision of sec. 12A of the Act in form 10C vide certificate dated 10.03.2022, valid from assessment year 2022-23 to 2024-25. The assessee applied for permanent registration vide application dated 27/09/2023. The same was dismissed by the CIT(E) on the ground that the assessee could not comply with the notices given to him and hence the assessee is not entitled for permanent registration of 12AA of the Act.

3. Aggrieved with the order of CIT (E), the assessee preferred the present appeal before us and contended that during the course of proceedings before CIT(A), 4 notices were given to the assessee dated 22/11/2023, 20/12/2023, 03.01.2024 and 22/02/2024.

4. The Id. Counsel for the assessee pointed out that except the notice dated 22/02/2024, the assessee has complied with all other 3 notices and has duly filed his reply on the online portal of the department. However, the Id. CIT(E) dismissed the application of the assessee in an arbitrary manner without even considering the replies of the assessee filed in respect of other 3 notices. So far as the compliance of notice dated 22/02/2024, the assessee counsel pointed out that this notice was not served in time as evident from the records of the postal authorities (placed **at Page No-49 of the appeal memo**) and hence the assessee could not be able to respond with respect to this notice. Finally counsel for the assessee prayed that the matter may be restored to the file of CIT(E) for examining afresh.

5. The Id. DR appearing on behalf of the Revenue relied upon the order of the CIT(E).

6. After considering the rival submission, we observe that the assessee has been served with following notices.

Date of notice	Date by which compliance required	Response by the appellant
22.11.2023	04.12.2023	<p>Response filed on 09.12.2023 seeking time of 2 weeks. Copy of notice dated 22.11.2023 is enclosed as Annexure-E. Copy of the acknowledgement of the online response filed on 09.12.2023 is enclosed as Annexure-F.</p> <p>Further, detailed submissions were filed vide online submission dated 20.12.2023 along with various documents enclosed thereto. Copy of the online response filed along with the letter on 20.12.2023 is enclosed as Annexure-G.</p>
20.12.2023	28.12.2023	<p>The appellant furnished the documents vide online submission dated 28.12.2023. Copy of the notice</p>

		dated 20.12.2023 is enclosed as Annexure-H . Copy of the acknowledgement of online submission dated 28.12.2023 is enclosed as Annexure-J .
03.01.2024	10.01.2024	By the notice dated 03.01.2024, Provisional Financial Statements for the current Financial Year was sought for. Copy of the notice dated 03.01.2024 is enclosed as Annexure-K . The appellant by its online submission dated 11.01.2024 sought time for compliance. Copy of the acknowledgement of online submission dated 11.01.2024 is enclosed as Annexure-L .

6.1 Thereafter, we observe that time for compliance in notice dated 22/02/2024, was upto 5/3/2024 as coming out from the notice at Page Number 48 of appeal memo. However, this notice was in fact received by assessee on 12/3/2024 as evident from the postal authorities records enclosed in appeal **memo at Page Number 49** . We further observe that in response to earlier 3 notices, the assessee has duly complied with the directions of the CIT (E) and has filed voluminous documents to support his application of 12AA of the Act. However the Ld CIT(E) has not considered any of the documents before dismissing the application of the assessee. Therefore, considering the totality of facts and circumstances of the case, we are of the view that the assessee deserves one more opportunity before the CIT(E). In view of this we restore the matter to the file of CIT(E) to decide the case on merits after providing reasonable

opportunity to the assessee. Hence, the appeal of the assessee is allowed for statistical purposes.

7. In the result, the appeal filed by the assessee is allowed of statistical purposes.

Order pronounced in court on 3rd day of July, 2024

Sd/-

(WASEEM AHMED)
Accountant Member

Sd/-

(SHRI PRAKASH CHAND YADAV)
Judicial Member

Bangalore,
Dated, 3rd July, 2024

/ vms /

Copy to:

1. The Applicant
2. The Respondent
3. The CIT
4. The CIT(A)
5. The DR, ITAT, Bangalore.
6. Guard file

By order

Asst. Registrar, ITAT, Bangalore