

आयकर अपीलीय अधिकरण, इंदौर न्यायपीठ, इंदौर
IN THE INCOME TAX APPELLATE TRIBUNAL
INDORE BENCH, INDORE
BEFORE SHRI VIJAY PAL RAO, JUDICIAL MEMBER
AND
SHRI B.M. BIYANI, ACCOUNTANT MEMBER

ITA No.193/Ind/2024
(Assessment Year: 2024-25)

Yua Vikas Mandal, 10/5 MIG, Ankur Complex, Shivaji Nagar S.O Bhopal, Huzur, Bhopal	Vs.	CIT(Exemption), Bhopal
(Appellant / Assessee)		(Respondent/ Revenue)
PAN: AAAAY1561F		
Assessee by	Shri Shubham Jain, AR	
Revenue by	Shri Ashish Porwal, Sr. DR	
Date of Hearing	03.07.2024	
Date of Pronouncement	04.07.2024	

ORDER

Per Vijay Pal Rao, JM:

This appeal by the assessee is directed against the order dated 01.01.2024 of the Commissioner of Income Tax (Exemption), Bhopal whereby the application of the assessee for approval u/s 80G(5) of the Income Tax Act has been rejected.

2. The assessee has raised following grounds of appeal:

"1 We have filed application for conversion of provisional approval into regular approval u/s 80G(5)(iii) of IT act on 09-08-2023 however CIT Exemption has called certain documents from us to verify the genuinity of our application by giving 3 opportunities of being heard, However due to shifting of our registered office from one place to another, we could not receive the hearing notices and therefore could not submit required documents & hence our application gets rejected by CIT Exemption. Since the option for submission of required documents is already closed, therefore we are not able to submit the same now. Further, while trying to apply for Fresh Registration, we are getting the following error "Not eligible for registration under the selected section mentioned in form as there already exists a valid registration form submission." We kindly request you to either allow us to submit required documents as asked by the CIT Exemption or allow Fresh Registration of Application U/s 80(G)".

3. The Ld. Counsel for the assessee has submitted that due to shifting of registered office of the assessee society it could not receive the alleged notice issued by CIT(Exemption) and therefore, the assessee could not submit the required documents and details called for by the CIT(Exemption). Ld. AR has further pointed out that even the assessee tried to apply for a fresh approval u/s 80G however, the filing portal is not allowing the same and the reason mentioned is that Form 10AD is already in existence. Accordingly he has pleaded that the assessee may be granted one more opportunity to submit the requisite documents, details and information. On the other hand Ld. DR has raised no objection if the matter is remanded to the record of CIT(Exemption) for fresh adjudication.

4. We have considered the rival submissions and perused the impugned order of CIT(Exemption). The CIT(Exemption) has

mentioned that three notices dated 07.11.2023, 29.11.2023 and 11.12.2023 were issued to the assessee however, the assessee did not file the requisite documents called upon by the CIT(Exemption) to process the application. The CIT (Exemption) has accordingly rejected the application as under:

"The assessee has applied for registration under the new provisions of section 80G of the Act and three opportunities were also given to the assessee and various documents were called to process the application and to verify the object and activities of the assessee. In response to the letter, the assessee has not submitted the required documents. Considering the facts of the case, it is found that the application of the assessee cannot be processed due to non-compliance of the assessee, thus, the same is hereby rejected".

Thus it is clear that for want of requisite documents the CIT(Exemption) has not processed the application of the assessee for approval u/s 80G(5) of the Act. The assessee has explained before us the circumstances for non submission of the documents and now undertook to submit the requisite documents if one more opportunity is given to the assessee. Accordingly in the facts and circumstances of the case when the application of the assessee was rejected in *limine* we allow one more opportunity to the assessee to submit the requisite documents and other relevant details and information before the CIT(Exemption). Hence the impugned order of CIT (Exemption) is set aside and the matter is remanded to the record of the CIT(Exemption) for deciding the application of the assessee after giving one more opportunity to the assessee to submit the requisite documents.

5. In the result, appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on 04.07.2024.

Sd/-
(B.M. BIYANI)
Accountant Member

Sd/-
(VIJAY PAL RAO)
Judicial Member

Indore,_04.07.2024

Dev/Sr. PS

Copies to: (1) *The appellant*
(2) *The respondent*
(3) *CIT*
(4) *CIT(A)*
(5) *Departmental Representative*
(6) *Guard File*

By order
Sr. Private Secretary
Income Tax Appellate Tribunal
Indore Bench, Indore