



**IN THE INCOME TAX APPELLATE TRIBUNAL  
LUCKNOW BENCH "A", LUCKNOW**

**BEFORE SHRI G. D. PADAMAHSHALI, ACCOUNTANT MEMBER  
AND SHRI SUBHASH MALGURIA, JUDICIAL MEMBER**

ITA No.159/LKW/2019

M/s Chitra Lekha Shiksha Sewa Samiti B1, Y Block Kidwai Nagar, Kanpur	v.	The CIT (Exemption) Lucknow
PAN:		
(Appellant)		(Respondent)

Appellant by:	Shri Swaran Singh, C.A.		
Respondent by:	Smt Namita S Pandey, CIT (DR)		
Date of hearing:	26	06	2024
Date of pronouncement:	11	07	2024

**ORDER**

**PER SUBHASH MALGURIA, J.M.:**

This is assessee's appeal against the order of the Id. CIT (Exemption), Lucknow dated 12.12.2018 passed under section 12AA(1)(b)(ii) of the Income Tax Act, 1961. The assessee has raised the following grounds of appeal:

- 1. That the Ld. Commissioner of Income Tax (Exemption), Lucknow, has erred in law and on facts in rejecting the application filed on the prescribed Form 10A under Rule 17A of I.T. Rules, 1962 read with Clause (aa) of Sub Section (1) of Section 12A of the Income Tax Act, 1961 dated 19.06.2018 for registration of a society under Section 12A of the Income Tax Act, 1961.*
- 2. That the Ld. Commissioner of Income Tax (Exemption), Lucknow, has erred in law and on facts in passing an Ex-parte order dated 12.12.2018 u/s 12AA(1)(b)(ii) of the*

*Income Tax Act, 1961 without giving an opportunity of being heard to the appellant and without appreciating the fact that due to Return of Notice from Postal Department, it was not possible to appear before him.*

3. *That the impugned order dated 12.12.2018, received by the appellant on 14.12.2018 passed u/s 12AA(1)(b)(ii) of the Income Tax Act, 1961 by the Ld. Commissioner of Income Tax (Exemption), Lucknow is illegal and contrary to the relevant provisions of the Income Tax Act, 1961 and the facts on record.*
4. *That the Ld. Commissioner of Income Tax (Exemption), Lucknow has misdirected himself on irrelevant consideration of facts on record and failed to appreciate the relevant provisions of the Income Tax Act, 1961 in rejecting the application for grant of registration sought by the appellant vide its application dated 19.06.2018 on the prescribed Form No.10A under Rule 17A of I.T. Rules, 1962 read with Clause (aa) of Sub Section (1) of Section 12A of the I.T. Act, 1961.*
5. *That the Ld. C.I.T. (Exemption), Lucknow has erred in law and on facts in rejecting the Registration under section 12A(1) of the I.T. Act, 1961 without considering the facts that neither the aim nor the object, nor the terms of Memorandum of Association were of non-charitable nature.*
6. *That the impugned order under appeal is insupportable in law and on facts and is also contrary to the principles of natural justice and equity therefore, liable to be annulled.*
7. *That any other relief or reliefs as may be deemed fit on the facts on record, be granted.*

2. The ld. CIT(E) has rejected applicant's application for registration under section 12A(a) of the Act, observing that the books of account & vouchers and land ownership documents

were not made available for verification. The applicant has failed to produce any material which could have been provided an insight into the activities of the applicant. There is literally no material available on record so as to form even the slightest satisfaction regarding the genuineness of the activities carried out, if any, by the applicant.

3. Before us, the Id. Counsel for the applicant-Samiti, pressing ground No.2 of the appeal, has submitted that the Id. CIT(E) has erred in law and on facts in passing an ex-parte order without giving an opportunity of being heard to the assessee. He submitted that no notice of hearing was served on the assessee, therefore, the assessee could not be represented before the Id. CIT(E). He prayed that in the interest of justice, the matter be restored to the file of the Id. CIT(E) for disposing of the application of the assessee after affording reasonable opportunity of hearing to the assessee.

4. The Id. CIT (D.R.), on the other hand, has contended that the objections raised by the Id. CIT (E) in the impugned order do not stand rebutted. It has been contended that since the books of account and vouchers and land ownership documents were not made available for verification and also the applicant has failed to produce any material to prove the activities of the applicant-Samiti, the Id. CIT (E) has correctly rejected the application for registration.

5. We have heard both the parties and perused the material on record. In view of the above facts and circumstances, we deem it appropriate to remit this matter to the file of the Id. CIT (E), before whom, the applicant shall furnish all the documents required for adjudicating the application of the

applicant-Samiti for registration and sought for by the ld. CIT(E). Thereupon, the ld. CIT (E) shall allow the applicant an opportunity of hearing prior to disposal of the application for registration. The applicant shall do the needful before the ld. CIT (E) at the earliest. Thereafter, the ld. CIT (E) shall satisfy himself therewith and decide the application of the applicant within a period of one month from the date of receipt of these documents.

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

Order pronounced in the open Court on 11/07/2024.

Sd/-  
[G. D. PADAMAHALI]  
ACCOUNTANT MEMBER

Sd/-  
[SUBHASH MALGURIA]  
JUDICIAL MEMBER

DATED:11/07/2024

JJ:

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. DR

By order

Assistant Registrar