



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

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

ITA Nos.234 & 235/CTK/2024

Assessment Year : 2025-2026

Bol Bum Seva Samiti, Plot No.3184, Puri By Pass Road, Pandra, Bhubaneswar	Vs.	CIT (Exemptions), Hyderabad
PAN/GIR No.AAFTB 1022 L		
(Appellant)	..	(Respondent)

Assessee by : Shri S.K.Hota, Adv
Revenue by : Shri Sanjay Kumar, CIT DR

Date of Hearing : 24/07/2024
Date of Pronouncement : 24/07/2024

ORDER

Per Bench

ITA No.234/CTK/2024 is an appeal filed by the assessee against the order of the Id CIT(E), Hyderabad dated 1.4.2024 rejecting the application for registration u/s.12AB of the Act for the assessment year 2025-26.

2. ITA No.235/CTK/2024 is an appeal filed by the assessee against the order of the Id CIT(E), Hyderabad dated 1.4.2024 rejecting the application for registration u/s. 80G of the Act for the assessment year 2025-26.

3. Shri S.K. Hota, Id AR appeared for the assessee and Shri Sanjay Kumar, Id CIT DR appeared for the revenue.

4. It was submitted by Id AR that the assessee had filed applications for registration u/s.12AB and u/s.80G of the Act before the Id CIT(E). It was the submission that it is claimed by Id CIT(E) that notices were issued to the assessee in respect of proceedings u/s.12A(1)(ac)(iii) of the Act and in respect of proceedings u/s.80G(5)(iii) of the Act to produce the copy of Memorandum of Association/Trust deed for verification and to furnish a detailed reply on the specific information called for through e-mail of the assessee. It was the submission that the concerning person looking after the income tax matters of the appellant trust has inadvertently forgotten to check the e-mail, for which, the assessee could not comply with the notice issued by Id CIT(E). It was the submission that it was in this backdrop that the Id CIT(E) rejected both the application and dismissed the appeals of the assessee. Id AR prayed that the appellant trust may be granted one more opportunity to produce the required details as called for by the Id CIT(E) for granting registration u/s.12AB and approval u/s.80G of the Act.

5. In reply, Id CIT DR did not raise any objection to the request of Id AR of the assessee.

6. We have considered the rival submissions. Id CIT(Exemption), Hyderabad has rejected the applications filed by assessee for non-

compliance. A perusal of the impugned orders of Id CIT(E), Hyderabad clearly shows that notices were issued to the assessee through e-mail to furnish the copy of Memorandum of Association/Trust deed for verification and to furnish a detailed reply on the specific information called for. However, the appellant trust failed to furnish the same, for which, the registration u/s. 12AB as well as approval u/s.80(5)G was rejected by the Id CIT(E). It was the contention of Id AR that no notices were received by the assessee. Now, Id AR submits that the appellant trust has all the evidences as sought by Id CIT(E) and produce the same if the matter is remanded back to the file of Id CIT(E). We are of the view that proper opportunity of being heard was not provided to the assessee and hence, in the interest of justice, we set aside the orders of CIT(E) and remit the issue back to the file of the CIT(E), who will examine all the details and assessee will comply with all the requirements. In term of the above, the orders of CIT(E) are set aside and matter restored back to his file for fresh consideration of registration u/s.12AB and 80G(5) of the Act.

7. In the result, both the appeals of the assessee stand allowed for statistical purposes.

Order dictated and pronounced in the open court on 24/07/2024.

Sd/-
(Manish Agarwal)
ACCOUNTANT MEMBER
Cuttack; Dated 24/07/2024
B.K.Parida, SPS (OS)

sd/-
(George Mathan)
JUDICIAL MEMBER

Copy of the Order forwarded to :

1. The Appellant : Bol Bum Seva Samiti, Plot No.3184, Puri By Pass Road, Pandra, Bhubaneswar
2. The Respondent: CIT (Exemptions), Hyderabad
3. Pr.CIT,
4. DR, ITAT,
5. Guard file.
//True Copy//

By order

Sr.Pvt.secretary

ITAT, Cuttack

