

आयकर अपीलीय अधिकरण, हैदराबाद पीठ में
IN THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD BENCHES "B", HYDERABAD

BEFORE
SHRI K.NARASIMHA CHARY, JUDICIAL MEMBER
&
SHRI MADHUSUDAN SAWDIA, ACCOUNTANT MEMBER

आ.अपी.सं / ITA No. 299/Hyd/2024
(निर्धारण वर्ष / Assessment Year: 2023-24)

Idam Braahmam Society, Vs. Commissioner of Income Tax
Hyderabad (Exemption),
[PAN : AABAI0107J] Hyderabad

अपीलार्थी / Appellant

प्रत्यर्थी / Respondent

निर्धारिती द्वारा/Assessee by: Shri A. Srinivas, CA
राजस्व द्वारा/Revenue by: Shri Kumar Pranav,CIT (DR)

सुनवाई की तारीख/Date of hearing: 29/07/2024
घोषणा की तारीख/Pronouncement on: 01 /08/2024

आदेश / ORDER

PER K. NARASIMHA CHARY, J.M:

Aggrieved by the order dated 20/12/2023 passed by the learned Commissioner of Income Tax (Exemption) ("Ld. CIT"), in the case of Idam Braahmam Society ("the assessee") for the assessment year 2023-24, assessee preferred this appeal.

2. Assessee applied for registration under section 12AB of the Income Tax Act, 1961 (for short "the Act"), and the learned CIT(E) while recording that issuance of notices and granting opportunity the assessee did not produce the copy of the Memorandum of Association/trust deed for

verification and to furnish any reply, rejected the application submitted in form No. 10AB seeking registration under section 12AB of the Act.

3. Assessee submits that at the relevant point of time the secretary of the society was not available because he resigned and left the premises and therefore, the assessee could not receive the notice resulting in the rejection of the application. Learned AR submits that subsequently the assessee came to know of the rejection of the application and then after obtaining the necessary papers from the resigned secretary, the assessee approached the counsel and filed this appeal. Learned AR submitted that by allowing the application rejected for default the assessee does not stand to gain and, therefore, an opportunity may be granted to the assessee to pursue their application before the learned CIT(E) diligently.

4. Learned DR submitted that the facts stated by the learned AR are not in the knowledge of the Department and it is for the assessee to prove such facts before seeking an opportunity at this stage.

5. We have gone through the record in the light of the submissions made on either side. The plea taken by the assessee that the notice issued to the assessee was during the period when the secretary of the assessee was not available due to his resignation, was not in the knowledge of the assessee and that is the reason why the assessee could not submit the relevant documents before the learned CIT(E) resulting gain the rejection of the application, does not appear to be suspicious because the assessee does not stand to gain by such conduct. Further the highest that would happen by allowing an opportunity to the assessee is that a cause could be decided by the learned CIT(E) on merits.

6. With this view of the matter, we set aside the impugned order and restored the application to the file of the learned CIT(E) for considering the same on merits after affording an opportunity of being heard to the assessee. It is made clear to the assessee that no further opportunity

would be granted and it is only now it should cooperate with the learned CIT(E) in disposal of their application.

7. In the result, appeal of the assessee is treated as allowed for statistical purpose.

Order pronounced in the open court on this the 1st day of August, 2024.

Sd/-
(MADHUSUDAN SAWDIA)
ACCOUNTANT MEMBER

Sd/-
(K. NARASIMHA CHARY)
JUDICIAL MEMBER

Hyderabad,

Dated:01 /08/2024

Copy forwarded to:

1. Idam Braahmam Society, 10-2-289 Flat No.101, Jyothi Nitya, Sree Shanthi Nagar Colony, Masab Tank, Hyderabad 500028.
2. The Commissioner of Income Tax (Exemption) Aayakar Bhavan, Opp: LB Stadium Basheerbagh 500004.
3. The Pr.CIT, Exemption, Hyderabad
4. DR, ITAT, Hyderabad.
5. GUARD FILE

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ITAT, HYDERABAD