

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

**BEFORE SHRI LALIET KUMAR, JUDICIAL MEMBER AND
SHRI MADHUSUDAN SAWDIA, ACCOUNTANT MEMBER**

आ.अपी.सं / **ITA No.490/Hyd/2024**
(निर्धारण वर्ष/Assessment Year:2024-25)

M/s. Hyderabad New Century Lions Club, Hyderabad. PAN:AADAH9464P (Appellant)	Vs.	Income Tax Officer (Exemptions), Ward-1(2), Hyderabad. (Respondent)
निर्धारिती द्वारा/Assessee by:	Shri Pankaj Sancheti, C.A.	
राजस्व द्वारा/Revenue by::	Shri Kumar Pranav, CIT-DR	
सुनवाई की तारीख/Date of hearing:	12/08/2024	
घोषणा की तारीख/Pronouncement:	13/08/2024	

आदेश/ORDER

PER LALIET KUMAR, J.M.

This appeal is filed by M/s. Hyderabad New Century Lions Club, Hyderabad ("the assessee"), feeling aggrieved by the order passed by the learned Commissioner of Income Tax (Exemption), National Faceless Appeal Centre (NFAC), Delhi ("Ld. CIT(E)"), dated 14.03.2024 for the A.Y. 2023-24.

2. Brief facts of the case are that the assessee had applied for registration u/s. s.80G of the Income Tax Act, 1961 ("the Act"). The Ld. CIT(E) rejected the application of the assessee contending

that the assessee did not responded to the notices issued on 29.10.2023, 8.1.2024 and 8.2.2024.

3. Feeling aggrieved with the order of Ld. CIT(E), the assessee is now in appeal before us. The Learned Authorised Representative ("Ld. AR") submitted that they had filed their submissions on 9.1.2024 and 13.2.2024 in response to the notice issued by Ld. CIT(E) dated 8.1.2024 and 8.2.2024 respectively. However, without considering the submissions made by the assessee, the Ld. CIT(E) rejected their application for registration u/s. s.80G of the Act. Therefore the Ld. AR requested before the bench to remand the matter back to the Ld. CIT(E) for consideration of their application for registration u/s. s.80G of the Act.

4. Per contra, Ld. DR placed heavy reliance on the order passed by Ld. CIT(E).

5. We have heard the rival contentions and also gone through the record in the light of the submissions made on either side. The Ld. AR drew our attention to the page no.18 & 19 and 20

to 24 of the paper book, which contains the submissions made by the assessee on 9.1.2024 and 13.2.2024 in response to the notice issued by Ld. CIT(E) dated 8.1.2024 and 8.2.2024 respectively. With this view of the matter, we are of the view that fresh opportunity should be given to the assessee and, accordingly, we set aside the impugned order and restore the issue to the file of the Ld. CIT(E) for passing a fresh order on merits after affording the opportunity of hearing to the assessee. Grounds of appeal are answered accordingly.

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

Order pronounced in the Open Court on 13th Aug, 2024.

Sd/-
(MADHUSUDAN SAWDIA)
ACCOUNTNAT MEMBER

Sd/-
(LALIET KUMAR)
JUDICIAL MEMBER

Hyderabad,
Dated 13th Aug., 2024.

** Reddy gp/sps*

Copy to:

S.No	Addresses
1	M/s. Hyderabad New Century Lions Club, 2-4-521, Srinath Arcade, Ramgopalpet, Secunderabad-500 003
2	The ITO(Exemptions), Ward 1(2), Hyderabad.
3	PrI.CIT (Exemptions), Hyderabad.
4	DR, ITAT Hyderabad Benches
5	Guard File

By Order