

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

**BEFORE
SHRI MANJUNATHA G., ACCOUNTANT MEMBER
&
SHRI K.NARASIMHA CHARY, JUDICIAL MEMBER**

आ.अपी.सं / ITA No. 414/Hyd/2024
(निर्धारण वर्ष / Assessment Year: NA)

Sri Janardanananda
Saraswathi Swamy
Samsruthi Trust
Hyderabad
[PAN :AAOTS8854Q]

CIT (Exemption)
Vs. Hyderabad

अपीलार्थी / Appellant

प्रत्यर्थी / Respondent

निर्धारिती द्वारा/Assessee by: Ms.S.Sandhya, AR
राजस्व द्वारा/Revenue by: Ms.TH Vijaya Lakshmi, CIT, DR

सुनवाई की तारीख/Date of hearing: 12/08/2024
घोषणा की तारीख/Pronouncement on: 23/09/2024

आदेश / ORDER

PER K. NARASIMHA CHARY, J.M:

Challenging the rejection of application filed by the assessee in Form No.10AB, seeking registration under section 80G(5) of the Income tax Act, 1961 ("the Act") by order dated 27/02/2024, assessee preferred this appeal stating that the assessee could not furnish the documents required by the Learned Commissioner of Income Tax (Exemption) ["Ld.CIT(E)] in the notice dated 24/01/2024, in time.

2. It is the submission on behalf of the assessee that the assessee could secure the documents required by the Learned CIT(E) belatedly and looking at the non-compliance with the requirements of notice dated 24/01/2024, the learned CIT(E) rejected the application and in the interest of justice, an opportunity may be granted to the assessee to produce the same before the learned CIT(E). To prove the bonafides in this request, the assessee filed the documents before us.

3. The learned DR opposed the prayer made on behalf of the assessee.

4. On a careful consideration of the matter, we are of the considered opinion that by allowing the assessee to produce the documents before the Ld.CIT(E), the highest that would happen is that the request of the assessee seeking registration under section 80G could be decided on merits. When the technicalities are pitted against the delivery of substantial justice, the former will give way to the later. With this view of the matter, we allow the appeal and restore the issue to the file of the learned CIT(E) and the learned CIT(E) will consider the documents and take a view according to law.

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

Order pronounced in the open court on this the 23rd September, 2024.

Sd/-
(MANJUNATHA G.)
ACCOUNTANT MEMBER

Sd/-
(K. NARASIMHA CHARY)
JUDICIAL MEMBER

Hyderabad,
Dated: 23/09/2024
L.Rama, SPS

Copy forwarded to:

1. Sri Janardanananda Saraswathi Swamy Samsmruthi Trust, H.No.1-6-1/2/6, Chaitanyapuri, Hyderabad
2. The CIT(Exemption), Hyderabad
3. The Pr.CIT, Hyderabad
4. The DR, ITAT, Hyderabad
5. Guard File

TRUE COPY

ASSISTANT REGISTRAR
ITAT, HYDERABAD