

**IN THE INCOME TAX APPELLATE TRIBUNAL
'B' BENCH : BANGALORE**

**BEFORE SHRI LAXMI PRASAD SAHU, ACCOUNTANT MEMBER
AND
SHRI SOUNDARARAJAN K., JUDICIAL MEMBER**

ITA No. 1671/Bang/2024
Assessment Year : 2024-25

M/s. Byamma Byrappa Educational Trust, No. 5, 2 nd Cross, Byrappa Layout, Nagavara Govindapura Village and Post, Bengaluru – 560 045. PAN: AACTB9909P	Vs.	The Income Tax Officer (Exemptions), Ward – 1, Bangalore.
APPELLANT		RESPONDENT

Assessee by	:	Shri B. Chinnapa, CA
Revenue by	:	Shri Sridhar .E, CIT-DR

Date of Hearing	:	14-10-2024
Date of Pronouncement	:	16-10-2024

ORDER

PER SOUNDARARAJAN K., JUDICIAL MEMBER

This is an appeal filed by the assessee challenging the order of the Ld.CIT(E), Bangalore dated 21/08/2024 in which the application filed for registration u/s. 12AB of the Act was rejected.

2. The assessee is a charitable trust registered under the provisions of the registration Act and got the provisional registration initially on 28/06/2019 and subsequently, the assessee filed an application in form 10AB on 23/02/2024 for getting the approval for registration u/s. 12AB of the Act. It is the case of the assessee that all the required documents were

enclosed along with the application. In spite of that, the ITO(E), Ward – 1, Bangalore issued a notice on 30/05/2024 requesting the assessee to furnish the details as stated in the notice numbered about 17. The assessee also appeared before the ITO on 06/06/2024 and submitted the documentary evidences as sought for by the ITO. The said letter enclosing the documents were also acknowledged by the ITO. It is the further case of the assessee that the documents were submitted both online and also handed over in person to the ITO. Thereafter, the Ld.CIT(E) issued a notice on 08/08/2024 and pointed out that some more details are not submitted by the assessee and requested the assessee to appear in person on 14/08/2024 along with the documents in support of the assessee's claim. The assessee also met the Ld.CIT(E) on 16/08/2024 and again sent the documents through mail. In spite of that, the Ld.CIT(E) have rejected the application and cancelled the registration by stating that the assessee had not responded /had not submitted the necessary documents. The assessee, therefore, prayed that all the documents as sought for by the authorities were produced in person as well as through mail but unfortunately, the Ld.CIT(E) had rejected the application by stating that the assessee had not responded and submitted all the necessary documents as required for registration u/s. 12AB of the act. Challenging the said proceedings of the Ld.CIT(E), the assessee is approaching this Tribunal with the following grounds:

<i>Grounds of Appeal</i>		<i>Tax effect relating to each Ground of appeal (see note below)</i>
1.	<i>Submitted such documents or information from the trust required against the notice with subject Online service of orders – Letter and acknowledgement for the submitted documents attached as annexure-1 With out considering the submissions the officer has rejected the application.</i>	NA
2.	<i>genuineness of activities and the objects of the trust has required by officer we had submitted the brief</i>	NA

	<p><i>explanation of our activities and education department approved letter against the genuineness of activities but the officer still mentioned in the rejection order that assessee has not responded to the notices. The submitted documents through mail and to the officer physically acknowledged copy attached as annexure-2</i></p>	
3.	<p><i>The rejection order stated that copy of lease or rental agreement for the existence of assessee trust at the stated address and list of trustees Hence, a show cause notice dated 08-08-2024 issued requiring the assessee to appear on 14-08-2024 before CIT (Exemptions) either in person or through an Authorized Representative alongwith the details/documents called for by the JAO and also documents in support of its claims. Against this we had appeared in person before the officer on 16.08.2024 and we had sent mail with necessary documents on 16.08.2024. The list of trustees has mentioned in trust deed had already submitted against the First letter itself on 06.06.2024</i></p>	NA
<i>Total tax effect (see note below)</i>		

3. The Ld.DR submitted that the necessary details were not filed by the assessee and therefore contended that the rejection order is in order.

4. We have heard the arguments of both the sides and perused the materials available on record.

5. As seen from the copy of the letter filed by the assessee dated 06/06/2024, which was also duly acknowledged by the ITO(E), Ward -1, Bangalore, the assessee had attached the documentary evidences for each

point as requested in the notice. The said letter was also received by the ITO(E) and no defect was pointed out by him and therefore the subsequent notices issued by the Ld.CIT(E) does not seem to be proper. Further, the assessee got registration from the year 2019 and all his activities are done in accordance with the conditions imposed by the department and also we find that the assessee is running a school in the name and style of "Vidyanjali International School". Hence we are of the opinion that all the required details are filed before the authorities in support of their registration but unfortunately not looked into by the CIT.

6. We have considered the issue in detail and also perused the letter submitted by the assessee on 06/06/2024 and in the interest of justice, we are granting one more opportunity to the assessee to appear before the Ld.CIT(E) along with all the documents as sought for by the CIT(E). Thereafter, the Ld.CIT(E) may consider the documents filed by the assessee and on that basis, decide the application for registration filed in form 10AB on 11/02/2024, in accordance with law. We also direct the Ld.CIT(E) to grant a personal hearing to the assessee before passing the order.

7. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the open court on 16th October, 2024.

Sd/-
(LAXMI PRASAD SAHU)
Accountant Member

Sd/-
(SOUNDARARAJAN K.)
Judicial Member

Bangalore,
Dated, the 16th October, 2024.
/MS /

Copy to:

1. Appellant
3. CIT
5. Guard file

2. Respondent
4. DR, ITAT, Bangalore
6. CIT(A)

By order

Assistant Registrar,
ITAT, Bangalore