

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

Before Shri Satbeer Singh Godara, Judicial Member and  
Shri Amarjit Singh, Judicial Member

**ITA No. 329/Coch/2023**  
(Assessment Year: 2020-21)

Kriya Yoga Dhyana Kendra 43/545(7), Vaishnavi Indrani Nagar, Vadakkanthara Chunnambuthra Palakkad 678012 [PAN: AADTK9762C]	vs.	CIT (Exemption) 2nd Floor, Sanjuan Tower Behind CR Building Kochi 682018
(Appellant)		(Respondent)

Appellant by:	Ms. Krishna K, Advocate
Respondent by:	Dr. S. Pandian, CIT-DR

Date of Hearing:	16.08.2024
Date of Pronouncement:	23.10.2024

**ORDER**

Per Bench

This assessee's appeal for A.Y. 2020-21 arises against the National Faceless Appeal Centre, Delhi [CIT(A)]'s DIN & Order No. ITBA/EXM/F/41/2019-20/1020638369(1) dated 18.11.2019 rejecting its section 80G application u/s. 12AA of Income Tax Act, 1961 (hereinafter "the Act") vide following detailed discussion: -

*"In response to the Hearing Notice vide DIN No. ITBA/EXM/F/EXN43/2922-23/104981427(1) dated 16/02/2023 the applicant had not furnished the details/supporting evidences fully as requested for verification of the genuineness of the activities of the trust/society/institution.*

*On verification of the documents submitted by the applicant, it is seen that the mandatory clauses such as area of operation, amendment, dissolution clause are not in proper manner.*

*In view of the facts and circumstances as above, this application in Form 10 AB submitted by you for renewal of registration U/s 80G(5)(ii) is rejected.”*

2. It is sufficiently clear from a perusal of the CIT (Exemption)'s order that he has quoted the assessee's failure in filing all the relevant details in the corresponding registration proceedings. Faced with this situation, the assessee's case is that all the relevant evidences stand duly compiled, which will be produced before the learned CIT (Exemption)'s consideration in case one more effective innings is granted.
3. Learned CIT-DR vehemently opposed the assessee's request on the ground that the CIT (Exemption) herein had already afforded various opportunities and, therefore, this impugned order deserves to be upheld.
4. We have considered the foregoing vehement rival stands and deem it appropriate in the larger interest of justice that once various communication gaps in such an instance of section 80G proceedings could not be altogether ruled-out, the assessee's instant sole substantive ground deserves to be reconsidered by the learned CIT (Exemption) preferably within three effective opportunities of hearing. We order accordingly subject to a rider that it shall be the taxpayer's risk and responsibility only to plead and prove in consequential proceedings.
5. This assessee's appeal is allowed for statistical purposes in above terms.

Order pronounced in the open court on 23<sup>rd</sup> October, 2024.

Sd/-  
(Amarjit Singh)  
Accountant Member

Sd/-  
(Satbeer Singh Godara)  
Judicial Member

Cochin, Dated: 23<sup>rd</sup> August, 2024

n.p.

Copy to:

1. The Appellant
2. The Respondent
3. The Pr. CIT concerned
4. The Sr. DR, ITAT, Cochin
5. Guard File

By Order

Assistant Registrar  
ITAT, Cochin