

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

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

ITA Nos. 415 & 416/Coch/2023
(Assessment Years: 2021-22 & 2022-23)

Centre for Environment and Development TC 10/2071(2), Thozuvancode Vattiyoorkavu P.O. Thiruvananthapuram 695013 [PAN: AAATC4267H]	vs.	Commissioner of Income Tax (Exemption) 2nd Floor, Sanjuan Tower Behind C.R. Building Kochi 682018
(Appellant)		(Respondent)

Appellant by:	Shri Stephen George, CA
Respondent by:	Dr. S. Pandian, CIT-DR

Date of Hearing:	22.08.2024
Date of Pronouncement:	23.10.2024

ORDER

Per Bench

These assessee's twin appeals arise against orders of the Commissioner of Income Tax (Exemption) in proceedings u/s. 12AB and 80G of the Income Tax Act, 1961 (the Act) as under :-

Sr. No.	ITA No.	AY	DIN & Order No.	Date
1	415/Coch/2023	2021-22	ITBA/EXM/F/EXM45/2022-23/1051683389(1)	30.03.2023
2	83/Coch/2024	2022-23	ITBA/EXM/F/EXM45/2022-23/1051684183(1)	30.03.2023

Heard both the parties. Case files perused.

2. It emerges during the course of hearing with the able assistance coming from both the sides that the learned CIT(E)'s twin impugned ex-parte orders herein; denying sec.12A as well as sec.80G registration(s), have quoted assessee's failure in filing all the relevant details followed by substantiation thereof as per law.

3. Faced with this situation, we deem it appropriate in larger interest of justice to restore the assessee's instant twin appeals back to the CIT(E) for his afresh appropriate adjudication as per law subject to a rider that it shall be taxpayer's risk and responsibility only to plead and prove it's case(s) within three effective opportunities in consequential proceedings. Ordered accordingly.

4. These assessee's twin appeals ITA.Nos.415 and 416/Coch/2023 are allowed for statistical purposes in above terms. A copy of this common order be placed in the respective case files.

Order pronounced in the open Court on 23rd October, 2024.

Sd/-
(Amarjit Singh)
Accountant Member

Sd/-
(Satbeer Singh Godara)
Judicial Member

Cochin, Dated: 23rd October, 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

Assistant Registrar
ITAT, Cochin