

**IN THE INCOME TAX APPELLATE TRIBUNAL
“B” BENCH : BANGALORE**

**BEFORE SHRI GEORGE GEORGE K, VICE PRESIDENT AND
SHRI LAXMI PRASAD SAHU, ACCOUNTANT MEMBER**

ITA No.1512/Bang/2024
Assessment Year : 2024-25

M/s. Rajashree Grandhim Foundation, Flat No.1903, Mahendra Life Space Wind, Bannerghatta Road, Arekere, Bilekahalli, Bengaluru – 560 060. PAN : AAETR 2126 E	Vs.	CIT (Exemptions), Bengaluru.
APPELLANT		RESPONDENT

Assessee by	:	Ms. Sheela M. G, Advocate.
Revenue by	:	Shri. Sridhar E, CIT(DR)(ITAT), Bengaluru.

Date of hearing	:	01.10.2024
Date of Pronouncement	:	01.10.2024

ORDER

Per George George K, Vice President:

This appeal at the instance of the assessee is directed against the CIT(E)'s Order dated 10.06.2024, rejecting the application filed in Form 10AB for approval under section 80G(5) of the Act. The grounds raised read as follows:

- 1. The orders passed by the authorities below, to the extent they are adverse to the appellant, are contrary to law, equity, the weight of evidence, probabilities, and the facts and circumstances of the case.*
- 2. The learned Commissioner of Income Tax (Exemptions) ["CIT(Exemptions)"] erred in rejecting the appellant's application filed in Form No.10AB dated 18.12.2023 for approval under Section 80G of the Income Tax Act, 1961 ("the Act"), despite the appellant's request for an extension until 30th June 2024 for the submission of*

all required documents. The impugned order, therefore, deserves to be set aside in light of the facts and circumstances of the appellant's case.

- 3. The appellant duly filed an application in Form No.10AB on 18.12.2023, seeking approval under Section 80G(5) of the Act. Pursuant to this, the appellant was granted an opportunity to be heard through a notice dated 05.04.2024, which required the appellant to appear before the CIT (Exemptions) either in person or through an authorized representative along with the requisite documents/details. In response to this notice, the appellant's Authorized Representative, Ms. Sheela M.G., Advocate, appeared on 24.04.2024 and requested additional time to submit the required documents, leading to an adjournment of the case to 03.05.2024.*
 - 4. Subsequently, another notice dated 18.05.2024 was issued, requiring the appellant to appear on 28.05.2024 with the necessary details/documents. However, due to the Authorized Representative undergoing medical treatment, she was unable to attend the hearing on the specified date. Consequently, the appellant submitted a reply on 27.05.2024, requesting an extension until 30.06.2024 for the submission of all documents.*
 - 5. The learned CIT (Exemptions) was not justified in rejecting the application filed in Form No.10AB dated 18.12.2023 for approval under Section 80G of the Act by issuing FORM NO. 10AD on 10.06.2024, particularly after the appellant had requested an extension for the submission of all documents until 30.06.2024.*
 - 6. For the above grounds that may be urged at the time of hearing of the appeal and any additional grounds that may be raised during the hearing, the appellant respectfully prays that the appeal be allowed, and justice be rendered.*
2. Brief facts of the case are as follows:

Assessee had filed an application dated 18.12.2023 in Form 10AB for approval under section 80G(5) of the Act. Assessee was directed by CIT(E) (notice

dated 05.04.2024) to furnish the necessary material for the aforesaid approval under section 80G(5) of the Act. The assessee's AR Ms. Sheela M. G, Advocate, appeared on 24.04.2024 and requested time to submit the required documents and sought for adjournment of the case. The CIT(E) issued one more notice on 18.05.2024 requesting the assessee to appear on 28.05.2024 along with the details / documents. In response to the said notice, assessee filed letter dated 27.05.2024 requesting time till 30.06.2024 for submission of all the documents since there was a medical emergency for the AR to represent the case on the said date. The CIT(E), however, rejected the request made by the assessee and disposed off the application of the assessee in Form No.10AB by observing as follows:

'5. According to the Section, the assessee was mandated to submit necessary documents to prove the genuineness of the activities of the Trust or institution and fulfillment of all the conditions laid down in clauses (1) to (v) of section 80G. In the present case, assessee except for seeking adjournment, has failed to appear before CIT(Exemptions) and submit the necessary details / documents called for and demonstrate the genuineness of the activities carried on by it.

6. In view of the above, the application filed in Form No.10AB dated 18.12.2023 for approval u/s.80G of the Act is hereby rejected and approval cancelled."

3. Aggrieved by the aforesaid Order of the CIT(E), assessee has filed the present appeal before the Tribunal. The learned AR Ms. Sheela M. G, advocate, submitted that she had to undergo medical treatment and was unable to attend the hearing on the specified date. Therefore, assessee had requested time till 30.06.2024 for submission of all the documents. It was stated by the learned AR that CIT(E) was not justified in rejecting the application for approval under section 80G(5) of the Act. It was submitted by the learned AR that in the interest of justice and equity, assessee may be provided with one more opportunity to furnish all the evidences / documents in support of the assessee's application in Form No.10AB.

4. The learned DR was duly heard.

5. We have heard the rival submissions and perused the material on record. Assessee vide its letter dated 27.05.2024 had requested time till 30.06.2024 for submission of all the documents since there was medical emergency in the case of the learned AR Ms. Sheela M. G, Advocate. The learned AR appeared before the Tribunal and requested that the matter may be remitted back to the CIT(E) to consider the application in Form 10AB afresh. In the interest of justice and equity, we restore the issue raised in this appeal to the files of the CIT(E) for denovo consideration of application in Form 10AB for approval under section 80G(5) of the Act. The assessee is directed to furnish the necessary documents / details in support of the application in Form 10AB dated 18.12.2024 for approval under section 80G of the Act. It is ordered accordingly.

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

Pronounced in the open court on the date mentioned on the caption page.

Sd/-

(LAXMI PRASAD SAHU)
Accountant Member

Sd/-

(GEORGE GEORGE K)
Vice President

Bangalore.

Dated : 01.10.2024.

/NS/*

Copy to:

1. Appellants
2. Respondent
3. DRP
4. CIT
5. CIT(A)
6. DR, ITAT, Bangalore.
7. Guard file

By order

Assistant Registrar,
ITAT, Bangalore.