



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

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER
AND
MANISH AGARWAL, ACCOUNTANT MEMBER**

ITA No380/CTK/2024
Assessment Year : 2025-26

Organisation for Development Integrated Social and health Action, Plot No.438, Near Jemadevi High School, Lingipur, Bhubaneswar.	Vs.	CIT (Exemption), Hyderabad
PAN/GIR No.AAAAO 0495 J	..	(Respondent)
(Appellant)	..	(Respondent)

Assessee by : None
Revenue by : Dr. Abani Kanta Nayak, CIT DR

Date of Hearing : 11/11/2024
Date of Pronouncement : 11/11/2024

ORDER

Per Bench

This is an appeal filed by the assessee against the order of the Id CIT(Exemption), Hyderabad dated 25.7.2024 in Appeal No.ITBA/COM/F/17/2024-25/1067012057(1).

2. None appeared for the assessee and Dr. Abani Kanta Nayak, Id CIT DR appeared for the revenue.

3. We have considered the submissions of Id CIT DR. In this case, the assessee trust was formed by Registration of Societies Act, 1860 vide registration No.5013 of 1997-98 dated 12.9.1997. The main object of the trust is to facilitate/undertake agricultural production for the betterment of the small, marginal and landless farmers of the rural areas as to implement/undertake project/programmes relating to rural development and many others. The society is also registered u/s.12A of the Act dated 16.11.2006. Since the assessee trust is registered u/s.12A of the Act, the assessee trust filed its return of income regularly claiming exemptions u/s.11 of the Act. Ld CIT(E) noticed that from the assessment year 2014-15 to 2018-19, additions were made in the scrutiny assessment due to improper maintenance of account or otherwise but since from A.Y. 2019-10, the total income of the assessee trust charged at normal rate instead of maximum marginal rate. In view of above, a show cause notice u/s.12AB(4) of the act for cancellation of registration granted u/s.12A of the I.T.Act was issued to the assessee. However, no explanation was furnished by the assessee trust. As the assessee trust failed to furnish any information with regard to the notices issued in respect of cancellation of registration, the Id CIT(E) was of the view that the assessee trust is not genuine and cancelled the registration granted to the assessee trust u/s.12AA or 12AB of the Act. In the grounds of appeal, the assessee has stated that the Id CIT(A) has cancelled the registration in gross violation of

principles of natural justice, which is against the provisions of the Act. Considering the totality of the facts and circumstances of the case and in view of the fact that no documentary evidence was furnished by the assessee before the Id CIT (E) in respect of its claim, the issues in this appeal are restored to the file of the Id CIT(E) for fresh consideration. The assessee is also directed to furnish all the documentary evidences, as would be required by the Id CIT(E) for adjudication the issue afresh.

4. In the result, appeal of the assessee stands partly allowed for statistical purposes.

Order dictated and pronounced in the open court on 11/11/2024.

Sd/-
(Manish Agarwal)
ACCOUNTANT MEMBER

sd/-
(George Mathan)
JUDICIAL MEMBER

Cuttack; Dated 11/11/2024
B.K.Parida, SPS (OS)

Copy of the Order forwarded to :

1. The Appellant : Organisation for Development Integrated Social and health Action, Plot No.438, Near Jemadevi High School, Lingipur, Bhubaneswar
2. Respondent: CIT (Exemption), Hyderabad
3. DR, ITAT,
4. Guard file.
//True Copy//

By order

Sr.Pvt.Secretary
ITAT, CUTTACK