

IN THE INCOME TAX APPELLATE TRIBUNAL
COCHIN BENCH, COCHIN

Before SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI AMARJIT SINGH, ACCOUNTANT MEMBER

ITA.No.662/Coch/2023
Assessment Year - 2022-2023

Christuraja Suvishesha Pragoshana Sangam Trust Puthencruz Ernakulam – 682 308. PAN : AACTC2897H.	v.	The Commissioner of Income- tax (Exemption) Kochi.
(Appellant)		(Respondent)

Appellant by : --- None ---
Respondent by : Sri.Sanjit Kumar Das, CIT-DR

Date of Hearing : 14.08.2024	Date of Pronouncement : 05.11. 2024
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ORDER

PER BENCH :

This assessee's appeal in ITA.No.662/Coch/2023 for assessment year 2022-2023, arises out of the order of the Commissioner of Income-tax (Exemption)/NFAC's vide DIN & Order No.ITBA/NFAC/S/250/2023-24/1054561691(1) dated 25.07.2023, in proceedings u/s.80G of the Income-tax Act, 1961; in short "the Act" hereinafter.

Case called twice. None appears at assessee's behest. It is accordingly proceeded *ex parte*.

2. It emerges during the course of hearing that the CIT(E)/NFAC herein has passed his impugned order rejecting the assessee's sec.80G registration application filed in Form010AB on 14.01.2023 for the sole reason that his twin show cause notice(s) dated 21.06.2023 and 07.07.2023; asking for all the relevant details; stood non-complied with at the taxpayer's hand.

3. Learned CIT-DR could hardly dispute the clinching fact that inference arising from such non-compliance case that possibility of communication gap(s) at various levels could not be altogether ruled-out which indeed resulting in non-compliance at the taxpayer's hand. Faced with this situation and in larger interest of justice, we deem it appropriate to restore the assessee's sec.80G registration application back to the learned CIT(E) for it's afresh adjudication, preferably within three effective opportunities of hearing, subject to the rider that it shall be the taxpayer's responsibility only to plead and prove all the relevant facts in consequential proceedings. Ordered accordingly.

4. This assessee's appeal ITA.No.662/Coch/2023 is allowed for statistical purposes in very terms.

Order pronounced in the open court on this 5th day of November, 2024.

Sd/-
(AMARJIT SINGH)
ACCOUNTANT MEMBER

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Cochin ; Dated : 5th November, 2024.

VBP/-

Copy to :

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

Asst.Registrar/ITAT, Cochin