

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

**BEFORE SHRI PRASHANT MAHARISHI, VICE PRESIDENT  
AND  
SHRI PRAKASH CHAND YADAV, JUDICIAL MEMBER**

ITA No.1970/Bang/2024
Assessment Year: NA

Sri Prasanna Veeranjanya Seva Trust 2 <sup>nd</sup> Floor, Sri Prasanna Veeranjanya Temple 4 <sup>th</sup> Main, Mahalakshmpuram Mahalakshmpuram Layout SO Bangalore North Bangalore 560 086 Karnataka  <b>PAN NO : ABCTS2953D</b>	<b>Vs.</b>	CIT (Exemptions) Bangalore
<b>APPELLANT</b>		<b>RESPONDENT</b>

<b>Appellant by</b>	:	Sri Raghavendra Chakavarthy, A.R.
<b>Respondent by</b>	:	Sri D.K. Mishra, D.R.

<b>Date of Hearing</b>	:	21.11.2024
<b>Date of Pronouncement</b>	:	22.11.2024

**O R D E R**

**PER PRAKASH CHAND YADAV, JUDICIAL MEMBER:**

Present appeal of the assessee is arising from the order of Id. CIT(Exemption), Bangalore dated 26.9.2024 having DIN & Order No.ITBA/EXM/F/EXM45/2024-25/1069120848(1) and it relates to denial of exemption u/s 80G of the Act.

**2.** Brief facts of the case are that assessee is a Trust and engaged in Charitable activities as found mentioned in the trust deed annexed in Paper Book at Page Numbe-16. The assessee has applied for permanent registration for obtaining the certificate u/s 80G of the Income Tax Act, 1961 (in short “The Act”). It is not in dispute that

the assessee has already been granted permanent registration u/s 12A of the Act. For the impugned proceedings the ld. CIT(Exemption) issued two notices to the assessee dated 26.7.2024 and 20.8.2024. These notices of the ld. CIT(Exemption) remained un-complied with by the assessee and hence, the ld. CIT(Exemption) dismissed the request of the assessee for granting the registration u/s 80G of the Act.

**3.** Aggrieved with the order of ld. CIT (Exemption), assessee has come up in appeal before us and raised number of grounds. However, the main prayer of the counsel for the assessee is that an opportunity of being heard may kindly be granted to the assessee for representing his case before the ld. CIT(Exemption).

**4.** The ld. D.R. appearing on behalf of the revenue relied upon the order of ld. CIT(Exemption).

**5.** After considering the rival submissions, we observe that it is a case where two notices issued by ld. CIT (Exemption) remained un-complied with by the assessee. The contention of the assessee is that it has uploaded the requisite details before the ld. CIT (Exemption) and the same were not considered at all. Considering the facts and circumstances of the case, we are of the view that one more opportunity for representing his case before the CIT(E) is to be granted to the assessee. Accordingly, we restore the matter to the file of ld. CIT(Exemption) for deciding the application of the assessee with respect to the grant of registration u/s 80G of the Act in accordance with law. Needless to say that the Ld CIT(E) will afford meaningful opportunity to the assessee before passing any order.

**6.** In the result, appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on 22<sup>nd</sup> Nov, 2024

**Sd/-**  
**(Prashant Maharishi)**  
**Vice President**

**Sd/-**  
**(Prakash Chand Yadav)**  
**Judicial Member**

Bangalore,  
Dated 22<sup>nd</sup> Nov, 2024.  
VG/SPS

Copy to:

1. The Applicant
2. The Respondent
3. The CIT
4. The DR, ITAT, Bangalore.
5. Guard file

By order

**Asst. Registrar,**  
**ITAT, Bangalore.**