

आयकर अपीलीय अधिकरण, हैदराबाद पीठ में  
**IN THE INCOME TAX APPELLATE TRIBUNAL  
HYDERABAD BENCHES "A" , HYDERABAD**

**BEFORE  
SHRI MANJUNATHA G.  
HON'BLE ACCOUNTANT MEMBER**

**AND  
SHRI K. NARASIMHA CHARY  
HON'BLE JUDICIAL MEMBER**

ITA No.868/Hyd/2024		
Assessment Year: 2024-25		
Vijayam Educational Cultural Social Voluntary Service Organisation, Hyderabad.  PAN : AAEAV4049D.	Vs.	The Income Tax Officer, Basheer Bagh, Hyderabad.
(Appellant)		(Respondent)
Assessee by:	Shri Sanjay Mutta, CA	
Revenue by:	Shri B. Bala Krishna, CIT-DR	
Date of hearing:	19.11.2024	
Date of pronouncement:	19.11.2024	

**ORDER**

**PER MANJUNATHA G. A.M:**

This appeal filed by the assessee is directed against the order of learned Commissioner of Income Tax (Exemption), Hyderabad, passed on 05.07.2024, for the assessment year 2024-25.

2. At the outset, we find that there is a delay of 1 day in filing the appeal before the Tribunal for which necessary petition for condonation of delay along with the affidavit explaining the reasons for the delay in filing the appeal has been filed. After considering reasons, the delay has been condoned.

3. The brief facts of the case are that the appellant namely, Vijayam Educational Cultural Social Voluntary Service Organization is a Society registered under the Andhra Pradesh Societies Registration Act, 2001. The appellant has filed an application in Form 10A for registration u/s 12A on 05.07.2023 and provisional registration for A.Ys. 2024-24 to 2026-27 was granted. The assessee commenced its activities on 10.10.2023 and within six months i.e., on 31.01.2024, it has applied for permanent registration in Form 10AB. The Ld.CIT(E) issued notice u/s 12A(1)(ac)(iii) on 29.05.2024 and called upon the assessee to file necessary evidence in support of its application. The appellant made submissions through online portal on 26.06.2024 and 27.06.2024 and the Ld.CIT(E) passed order u/s 12AB(1)(b)(ii) of the Act on 05.07.2024 and rejected the application filed by the assessee for not filing the relevant details as called for vide notice dt.29.05.2024 and 21.06.2024.

4. Aggrieved by the order of Ld.CIT(E), the assessee is now in appeal before us.

5. Before us, the learned counsel for the assessee Shri Sanjay Muttha, CA, submitted that the Ld.CIT(E) erred in rejecting the application filed by the assessee in form 10AB for registration u/s 12A of the Act, without considering the submissions of the assessee vide letter dt.26.06.2024 in response to notice dt.29.05.2024. Therefore, he submitted that to give one more opportunity to the assessee to justify its case, the matter may be remanded back to the file of Ld.CIT(E).

6. The ld.DR Shri B.Bala Krishna, CIT-DR, on the other hand, supporting the order of Ld.CIT(E) submitted that the assessee has made partial submission, and further submissions were not made when the Ld.CIT(E) issued notice on 21.06.2024. Therefore, the Ld.CIT(E) left with no option, has rejected the application filed by the assessee for registration u/s 12A of the Income Tax Act, 1961, however, he fairly agreed that the matter be remanded back to the file of Ld.CIT(E) for their consideration.

7. We have heard both parties, perused the material available on record and gone through the orders of the authorities below. There is no dispute with regard to the fact that although the appellant did not submit relevant details in response to notice dt.29.05.2024 on or before 13.06.2024, within the time permitted

for making submission, but on 26.06.2024 and 27.06.2024, the appellant has filed certain details and sought some more time for filing the other details as called for by the Ld.CIT(E) in support of application filed by the assessee. Although, the submission filed by the assessee vide letters dt.26.06.2024 and 27.06.2024 was available before the Ld.CIT(E), before he passed this order, but the Ld.CIT(E) dismissed the application filed by the assessee in Form 10AB without considering the relevant details filed by the assessee. Therefore, we have to consider the contention of the learned counsel for the assessee that the matter needs to go back to the file of Ld.CIT(E) to give another opportunity of hearing to the assessee to submit relevant details. Thus, we set aside the order passed by the Ld.CIT(E) and restore the application filed by the assessee to the file of Ld.CIT(E) and also direct the Ld.CIT(E) to consider the application filed by the assessee for permanent registration u/s 12A of the Act, after providing reasonable opportunity of hearing to the assessee to submit relevant details. Needless to say, the assessee shall file relevant details as and when called for by the Ld.CIT(E) without seeking unnecessary adjournments.

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

Order pronounced in the Open Court on 19<sup>th</sup> November, 2024.

**Sd/-**

**Sd/-**

<b>(K. NARASIMHA CHARY) JUDICIAL MEMBER</b>	<b>(MANJUNATHA G.) ACCOUNTANT MEMBER</b>
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Hyderabad, dated 19.11.2024.

***TYNN/sps***

Copy to:

S.No	Addresses
1	Vijayam Educational Cultural Social Voluntary Service Organisation, 8-2-684/B/P/22, Road No.12, Banjara Hills – 500034, Telangana.
2	The Income Tax Officer, Basheer Bagh, Hyderabad.
3	CIT(Exemptions), Hyderabad.
4	DR, ITAT Hyderabad Benches
5	Guard File

*By Order*