

IN THE INCOME TAX APPELLATE TRIBUNAL, COCHIN BENCH

**BEFORE SHRI INTURI RAMA RAO, AM
AND SHRI PRAKASH CHAND YADAV, JM**

**ITA No. 385/Coch/2023
Assessment Year: 2023-24**

Young Women Christian Association
South Bazar, Kunnampulam
Thrissur 680003
[PAN: AAATY2106K]

..... Appellant

Vs.

The Income Tax Officer
Exemption Ward
Thrissur 680001

..... Respondent

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

Date of Hearing: 19.11.2024
Date of Pronouncement: 29.11.2024

ORDER

Per: Inturi Rama Rao, AM

This appeal filed by the assessee is directed against the order of the Commissioner of Income Tax (Exemption) dated 31.03.2023 denying grant of registration u/s. 12AA of Income Tax Act, 1961 (hereinafter "the Act").

2. Brief facts of the case are that the assessee was charitable institution duly registered u/s. 12AA of the Act. As per the new

insertion of section 12A(1)(ac) by the Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020, assessee applied for fresh registration. The Commissioner of Income Tax (Exemption), Kochi rejected the assessee's application for renewal of registration u/s. 12A(1)(ac)(iii) of the Act, by alleging that the assessee had not furnished fully the information called for. He also stated that the mandatory clauses such as amendment clause, irrevocable clause and dissolution clause are not in proper manner.

3. Being aggrieved, assessee is in appeal before the Tribunal.

4. When the appeal was called none appeared on behalf of the assessee nor there any application for adjournment. Therefore, we proceed to dispose the appeal after hearing the learned CIT-DR.

5. The solitary issue that arises in the present appeal is whether or not the learned CIT (Exemption) is justified in refusing grant of registration u/s. 12A of the Act. From a mere reading of the impugned order it would be evident that the CIT (Exemption) has passed a very short unreasoned order without discussing the points for consideration. Further, it is not evident from the impugned order whether the assessee was afforded reasonable and sufficient opportunity to present his case during the course of proceedings before the CIT (Exemption). In the circumstances we are of the considered opinion that the interest of justice would be met if the matter is restored to the file of the CIT (Exemption) for de novo

disposal of the application in accordance with law, after affording reasonable opportunity of being heard to the assessee.

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

Order pronounced in the open court on 29th November, 2024

Sd/-
(PRAKASH CHAND YADAV)
JUDICIAL MEMBER

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

Cochin, Dated: 29th November, 2024

n.p.

Copy to:

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

By Order

Assistant Registrar
ITAT, Cochin