

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

**BEFORE SHRI LAXMI PRASAD SAHU, ACCOUNTANT MEMBER
AND SHRI SOUNDARARAJAN K, JUDICIAL MEMBER**

ITA No.2029/Bang/2024
Assessment Year : NA

M/s. MJN Foundation, No.32, Yesshodanagar Near Jakkur, Plantation Airport Road, Yelahanka, GKVK, Bengaluru – 560 064. PAN : AAPCM 5819 D	Vs.	CIT (Exemptions), Bengaluru.
APPELLANT		RESPONDENT

Assessee by	:	Shri. V. Srinivasan, Advocate.
Revenue by	:	Shri. Subramanian, JCIT(DR)(ITAT), Bengaluru.

Date of hearing	:	28.11.2024
Date of Pronouncement	:	04.12.2024

ORDER

Per Laxmi Prasad Sahu, Accountant Member

This appeal is filed by the assessee against the Order passed by the CIT(E) dated 26.09.2024 for not granting approval under section 80G(v) of the Act, observing that the assessee was unable to submit necessary documents to prove the genuineness of the activities of the Trust or institution and non-fulfillment of all the conditions laid down in clauses 1 to 5 under section 80G of the Act.

2. The learned AR of the assessee submitted that the documents were filed by the assessee for substantiating its case before the CIT(E) has not

been properly appreciated and denying the approval under section 80G(v) of the Act and the CIT(E) has not granted further time for substantiating genuine activities carried out by the assessee. Therefore, he requested that a chance may be given to the assessee and he undertook to comply the notices in this regard and will prove the genuine activities for charitable purpose. Assessee has filed Paper Book comprising of 33 pages. The institution has been granted registration under section 12A of the Act, after substantiating the charitable activities carried out by the assessee. There is no change in the facts of the memorandum of association or bye laws of the institution after granting registration u/s 12A of the I T act..

3. The learned DR relied on the Order of the CIT(E) and submitted that the CIT(E) has issued notice dated 22.07.2024 but the assessee was unable to comply with the above notice as called for.

4. Considering the rival submission, we note that the assessee has been granted registration under section 12A of the act, and it filed Form No.10AB dated 29.03.2024 for approval under section 80G(v) of the Act and assessee was granted opportunity of being heard and was issued two notices on 22.07.2024 & 23.08.2024, but we noted that as per the Order of the CIT(E), assessee could not comply with the notices and substantiate the genuine activities carried out by the assessee with documentary evidences. Considering the prayer and in the interest of justice we are remitting issue back to the CIT (E) for *de novo* consideration and decision as per law. The assessee is directed to provide the necessary documents that would be essential and required for substantiating its case and for proper adjudication by the CIT (E). Needless to say that reasonable opportunity of being heard be given to the assessee. The assessee is directed to cooperate with the

proceedings and in case of further default, the assessee shall not be entitled to any leniency.

5. In the result, the appeal by the assessee is allowed for statistical purposes.

Pronounced in the open court on the date mentioned on the caption page.

Sd/-
(SOUNDARARAJAN K.)
JUDICIAL MEMBER

Sd/-
(LAXMI PRASAD SAHU)
ACCOUNTANT MEMBER

Bangalore,
Dated : 04.12.2024.
/NS/*

Copy to:

1. Appellant
2. Respondent
3. Pr.CIT
4. CIT(A)
5. DR, ITAT, Bangalore.

By order

Assistant Registrar
ITAT, Bangalore.