

IN THE INCOME TAX APPELLATE TRIBUNAL
NAGPUR BENCH, NAGPUR

BEFORE SHRI V. DURGA RAO, JUDICIAL MEMBER AND
SHRI K.M. ROY, ACCOUNTANT, MEMBER

ITA no.312/Nag./2024
(Assessment Year : N.A.)

Cardiological Society of India
Vidarbha Chapter, CSI House
IMA Hall, North Ambazari Road
Shankar Nagar, Nagpur 440 010
PAN – AABTC2097C

..... Appellant

v/s

Commissioner of Income Tax
Exemption, Pune

..... Respondent

Assessee by : Shri Rajiv Balwant Pethe
Revenue by : Shri Sandipkumar Salunke

Date of Hearing – 03/12/2024

Date of Order – 12/12/2024

ORDER

PER V. DURGA RAO, J.M.

This appeal by the assessee is against the impugned order dated 11/03/2024, passed by the learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi, [*learned CIT(A)*].

2. In its appeal, the assessee has raised following grounds:-

"1. The Hon. CIT-Exemption was not justified in rejecting the application U/S. 12A of the Income Tax Act 1961, without appreciating the fact that the appellant could not comply with the notice due to circumstances beyond its control.

2. The Hon. CIT-Exemption ought to have appreciated the genuineness of activity carried on by the trust by considering the facts of the case.

The appellant craves leave to add, amend or alter the above grounds of appeal as the occasion may demand or circumstances may require."

3. Before us, during the course of hearing, the learned Authorised Representative appearing for the assessee submitted that certain details were not filed before the learned CIT(E) which will help the assessee in establishing its case properly. Hence, the learned Authorised Representative prayed for granting one opportunity to enable him to substantiate its case properly before the learned CIT(E) by restoring the appeal to the file of the learned CIT(E).

4. The learned Departmental Representative supported the order passed by the learned CIT(E).

5. We have heard the rival arguments, perused the material available on record and gone through the orders of the authorities below. We find that the learned CIT(E) desired certain details from the assessee which were not filed. Therefore, in the interest of justice and by following the principles of natural justice, we set aside the impugned order passed by the learned CIT(A) and restore the matter to his file for denovo adjudication on merit in accordance with law after considering all the details to be filed by the assessee. The assessee is also directed to comply with the directions of the learned CIT(E) promptly by adducing the evidences/documents as desired by the learned CIT(E). Thus, all the grounds raised by the assessee are allowed for statistical purposes.

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

Order pronounced in the open Court on 12/12/2024

Sd/-
K.M. ROY
ACCOUNTANT MEMBER

Sd/-
V. DURGA RAO
JUDICIAL MEMBER

NAGPUR, DATED: 12/12/2024

Copy of the order forwarded to:

- (1) *The Assessee;*
- (2) *The Revenue;*
- (3) *The PCIT / CIT (Judicial);*
- (4) *The DR, ITAT, Nagpur; and*
- (5) *Guard file.*

Pradeep J. Chowdhury
Sr. Private Secretary

True Copy
By Order

Sr. Private Secretary
ITAT, Nagpur