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IN THE INCOME TAX APPELLATE TRIBUNAL
Hyderabad 'B' Bench, Hyderabad

BEFORE SHRI LALIET KUMAR, JUDICIAL MEMBER AND
SHRI MADHUSUDAN SAWDIA, ACCOUNTANT MEMBER

आ.अपी.सं / **ITA No.953/Hyd/2024**
(निर्धारण वर्ष / Assessment Year: 2024-25)

Saraswathi Sishu Mandir Parichalana Samiti, Sambalpur. PAN:AAGAS3616R	Vs.	Commissioner of Income Tax (Exemption), Hyderabad.
(Appellant)		(Respondent)
निर्धारिती द्वारा / Assessee by:	None.	
राजस्व द्वारा / Revenue by:	Ms. K. Haritha, CIT-DR	
सुनवाई की तारीख / Date of hearing:	05/12/2024	
घोषणा की तारीख / Pronouncement:	10/12/2024	

आदेश/ORDER

PER MADHUSUDAN SAWDIA, A.M.:

This appeal is filed by Saraswathi Sishu Mandir Parichalana Samiti, Sambalpur ("the assessee"), feeling aggrieved by the order passed by the Learned Commissioner of Income Tax (Exemption), ("Ld. CIT(E)"), dated 01.08.2024.

2. The assessee has raised the following grounds :

1. For That, the rejection of the Assessee's application for permanent registration under Section 12AB on the grounds of non-compliance with the submission of documents is erroneous bad in law should be allowed in the facts and circumstances of the case.

2. For that, the Assessee Society did, in fact, comply with the notice dated 10/07/2024, 26/04/2024 & 20/05/2024 by submitting all required documents through the e-Filing Portal, as expressly permitted by the instructions which were in line should be allowed in the facts and circumstances of the case.

3. For that, the learned Commissioner failed to access and review the documents submitted through the e-Filing Portal, thereby overlooking the Assessee's compliance the oversight not only disregards the Assessee's efforts but also undermines the essence of equitable adjudication in the facts and circumstances of the case.

4. For that, by rejecting the application for grant of permanent registration U/S 12AB without considering the submitted documents via an acceptable mode, by the Commissioner has without affording a fair opportunity to the assessee society is not only disregards the Assessee's efforts but also undermines the essence of equitable adjudication, therefore the order passed by is unjust hence the permanent registration should be allowed in the in the facts and circumstances of the case.

5. For that, this Hon'ble Court is respectfully requested to consider the documents duly submitted through the e-Filing Portal and grant permanent registration to the Assessee, recognizing that it has complied with all statutory requirements. Accordingly, the Assessee seeks permanent registration under Section 12AB of the Income Tax Act, 1961.

6. For that, other grounds if any shall be urged at the time of hearing.”

3. There was non appearance on behalf of the assessee. Therefore, we heard the Ld. DR and proceed to decide the appeal on merits.

4. The brief facts of the case, as culled out from records is that, the assessee is an educational institution, applied for Registration u/s.12A of the Income Tax Act, 1961 ('the Act'). During the proceedings, the Ld. CIT(E) called for certain information / documents vide his letter dated 26.04.2024, 20.05.2024 and 10.07.2024. The assessee had filed all the information / documents called by the Ld. CIT(E) through the Income Tax Portal. However, the Ld. CIT(E) without verifying the submission of the assessee, rejected the Registration of the assessee without affording any opportunity, contending that no submission has been filed by the assessee.

5. Ld. DR placed reliance on the orders of the Ld. CIT(E) and requested to upheld the order of the Ld. CIT(E).

6. We have heard the Ld. DR and also gone through the records in the light of the submissions made . It could be seen from the orders of the Ld. CIT(E) that, the case of the assessee have been decided without consideration of necessary information/documents and not on merits. It is a fact that the assessee does not stand to gain by not producing such information/documents. In the interest of natural justice, we

are of the opinion that the case must be decided on merits and therefore we provide one last opportunity to the assessee to produce all the necessary information/documents in support of her contentions before the Ld. CIT(E) and get the matter disposed of on merits. The highest that would happen by allowing an opportunity to the assessee is that a cause would be decided on merits. With this view of the matter, we are of the view that fresh opportunity should be given to the assessee and, accordingly, we set aside the impugned order and restore the issue to the file of the Ld. CIT(E) for passing a fresh order on merits after affording the opportunity of hearing to the assessee. Grounds of appeal are answered accordingly.

7. In the result, the appeal of the assessee is allowed for statistical purpose.

Order pronounced in the open Court on 10th Dec., 2024.

Sd/-

(LALIET KUMAR)
JUDICIAL MEMBER

Sd/-

(MADHUSUDAN SAWDIA)
ACCOUNTANT MEMBER

Hyderabad.

Dated: 10.12.2024.

* Reddy gp

Copy of the Order forwarded to :

1. Saraswathi Sishu Mandir Parichalana Samiti, Near Bus Stand, Hiraakud, Odisha-768 016
2. CIT(E), Hyderabad.
3. Pr.CIT, Hyderabad.
4. DR, ITAT, Hyderabad.
5. Guard file.

BY ORDER,