

आयकर अपीलीय अधिकरण, इंदौर न्यायपीठ, इंदौर
IN THE INCOME TAX APPELLATE TRIBUNAL
INDORE BENCH, INDORE
BEFORE SHRI B.M. BIYANI, ACCOUNTANT MEMBER
AND
SHRI DINESH MOHAN SINHA, JUDICIAL MEMBER

ITA No.410/Ind/2024

| | | |
|---|----------------------------|----------------------|
| Development Foundation, Naya Rajwada, Shiv Vilas Palace CGO Complex, Indore | <u>बनाम/</u> Vs. | Income-Tax Officer |
| (Assessee/Appellant) | | (Revenue/Respondent) |
| PAN: AACTD1352N | | |
| Assessee by | Shri Manoj Fadnis, CA & AR | |
| Revenue by | Shri Ashish Porwal, Sr. DR | |
| Date of Hearing | 02.01.2025 | |
| Date of Pronouncement | 27.01.2025 | |

आदेश / O R D E R

Per B.M. Biyani, A.M.:

Feeling aggrieved by order dated 04.03.2024 passed by learned Commissioner of Income-Tax (Exemption), Bhopal ["CIT(E)"] by which the assessee's application for grant of final registration u/s 12AB of Income-tax Act, 1961 has been rejected and also the provisional registration earlier granted u/s 12AB has also been cancelled, the assessee has filed this appeal on the grounds mentioned in Appeal Memo (Form No. 36).

2. On hearing learned Representatives of both sides, it emerges that the CIT(E) has passed impugned order *ex-parte* qua assessee for non-filing of certain information/clarifications required by CIT(E). The Ld. AR, however, submitted that the assessee is ready to file the information/clarification as may be required by CIT(E) and in the interest of justice one more opportunity should be given to assessee. Accordingly, Ld. AR prayed to re-store this matter at the level of CIT(E) for a fresh adjudication.

3. Ld. DR for revenue agrees with the prayer of Ld. AR but makes a request to direct the assessee to represent his case before CIT(E) and do not seek unnecessary adjournments.

4. Considering above submissions and also having regard to the principle of natural justice and fair play, we deem it fit to remand this matter back to the file of CIT(E) for adjudication afresh after giving necessary opportunities to assessee. The assessee is also directed to ensure participation in the hearings as may be fixed by CIT(E) and do not seek unnecessary adjournments failing which the CIT(E) shall be at liberty to pass appropriate order in accordance with law. Ordered accordingly.

5. Resultantly, this appeal is allowed for statistical purpose.

Order pronounced by putting on notice board as per Rule 34 of ITAT Rules,
1963 on 27/01/2025

(DINESH MOHAN SINHA)
JUDICIAL MEMBER

(B.M. BIYANI)
ACCOUNTANT MEMBER

Indore

दिनांक /Dated : 27.01.2025

Patel/Sr. PS

Copies to: (1) The appellant
(2) The respondent
(3) CIT
(4) CIT(A)
(5) Departmental Representative
(6) Guard File

By order

Sr. Private Secretary
Income Tax Appellate Tribunal
Indore Bench, Indore