

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

ITA No.882/Ind/2024
Assessment Year:NA

Sardar Vallabh Bhai Patel Sansthan Trust 22 Vasundhara Colony Behind Bank Colony Jahangirabad Bhopal (Assessee/Appellant)	<u>बनाम/</u> Vs.	CIT (Exemption) Bhopal (Revenue/Respondent)
PAN: AARTS6174N		
Assessee by	Shri Ashish Goyal & N.D. Patwa, ARs	
Revenue by	Shri Ram Kumar Yadav, CIT-DR	
Date of Hearing	28.01.2025	
Date of Pronouncement	31.01.2025	

आदेश / O R D E R

Per UDAYAN DAS GUPTA, J.M.:

This appeal is filed by the assessee against the order of the Ld. Commissioner of Income-Tax (Exemption), Bhopal dated 14.03.2024 rejecting application for registration u/s 12AB of the Act.

2. It is seen that the appeal is belatedly filed by 214 days . The assessee has filed an application praying for condonation of delay. The order of the Ld CIT (E) , Bhopal , was passed on 14/03/2024, and the last date of filing apperal before the tribunal was 13th May, 2024, which actually filed on 13th

December, 2024. An affidavit is submitted by the assessee dated 24/01/2025 , along with a medical certificate stating that the Secretary of the trust Mr. G L Patel , the main office bearer of the assessee , has suffered a brain stroke and was under medical treatment. On the other hand, Ld. CIT- DR opposed the same, but considering the medical ground cited by the assessee, he left it to the wisdom of the bench.

3. After hearing both the parties, we are of the view that the delay is due to bona fide reasons therefore, we condone the delay.

4. The ground of appeal taken by the assessee in the memorandum of appeal are as follows:

"1. The order appealed against is bad in law, void-ab-initio, barred by limitation against the principles of natural justice and fair play, illegal and therefore liable to be quashed.

2.The Ld. CIT Exemption, bhopal erred in rejecting the application for registration u/s 12AB ex-parte.

3.Without prejudice, the registration u/s 12AB ought to be granted in the facts and circumstances of the case.

4.The appellant craves leave to add, amend or modify any of the grounds of appeal."

5. The facts of this case are that the assessee has applied in form 10AB for registration u/s 12AB of the Act 1961 before the Ld. CIT(E), Bhopal. In course of verification of application, notices were issued from the office of the CIT(E) requesting for details which the assessee has submitted. A show cause notice was issued on 05.02.2024 to explain the violation of section 13(1)(b) of the Act. In response the assessee requested for adjournment and

the same was considered and notice was issued on 21.02.2024 to submit the complete details. In response, the assessee submitted the required clarification stating that the assessee is doing charitable activities for all castes, although preference is given to Kurmi students which includes more than 300 sub-castes. Further, the assessee was asked to submit the relevant directions letters for corpus donation received during the F.Y.2021-22 and the assessee submitted vide its reply dated 29.02.2024 that the same will be submitted within the 7 days. However, Ld. CIT(E) rejected the application of the assessee for grant of registration u/s 12AB on the ground that the required details have not been submitted by the assessee so far. Being aggrieved the assessee is in appeal before this Tribunal.

6. Before us Ld. Counsel for the assessee submitted that the Ld. CIT exemption did not provide adequate opportunity of being heard to the assessee as due to inadvertent circumstances the assessee could not provide the requisite details within seven days. He submitted that the Ld. CIT (exemption) should have provided some more time and opportunity in the interest of justice. Ld. Counsel for the assessee therefore, submitted that the matter may kindly be set aside back to the file of the Ld. CIT exemption so that the aforesaid details and relevant material in support of the claim could be filed, and thereafter a judicious decision may be taken.

7.Ld. DR has no objection, if the matter is remanded back.

8.We have heard the rival submission and considered the materials on record. We find that the assessee was asked to submit the relevant documents and letters, as proof of corpus donation received during the F.Y.2021-22 and the assessee prayed for 7 days time vide its reply dated 29.02.2024. However, Ld. CIT(E) rejected the application of the assessee for grant of registration u/s 12AB on the ground that the required details have not been submitted by the assessee so far. Since the assessee is now ready to provide the necessary details in support of the claim, in the interest of justice and fair-play, we remand the matter to the Ld. CIT (exemption) with the direction for considering the application u/s 12AB for registration afresh, after considering the documentary evidence to be filed by the assessee, and thereafter, to proceed as per provision of law.

9.As a result the appeal is allowed for statistical purpose.

Order pronounced in the open court on 31.01.2025.

Sd/-

(B.M. BIYANI)
ACCOUNTANT MEMBER

Indore

दिनांक /Dated : 31/01/2025
Patel/Sr. PS

Sd/-

(UDAYAN DAS GUPTA)
JUDICIAL MEMBER

Sardar Vallabh Bhai Patel Sansthan Trust
ITA No. 882/Ind/2024 - ,

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