

IN THE INCOME TAX APPELLATE TRIBUNAL PANAJI BENCH
PANAJI

BEFORE SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER &
SHRI G D PADMAHSHALI ACCOUNTANT MEMBER

I T A. Nos. 288/PAN/2024
(A.Y. 2024-25)

Shree Geeta Dharam Mandal, Opp:Gram Panchayat, Anjuna Bardez, Anjuna-403509 Goa.	Vs .	CIT (Exemptions), Unity Building Annex, Mission Road, Bangalore-560027, Karnataka. .
PAN .No. AAWTS4171Q		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

Assessee by	None(Letter 5-03-2025)
Revenue by	Shri.Captain Pradeep Arya.DR

सुनवाई की तारीख/Date of Hearing	05.03.2025
घोषणा की तारीख/Date of Pronouncement	06.03.2025

ORDER

PER BENCH:

The assessee has filed the appeal against the order of the Commissioner of Income Tax (Exemptions)(CIT(E)), Bangalore passed u/sec12AB(I)(b)(ii) of the Act. The assessee has raised the grounds of appeal challenging the order of the CIT(E) rejecting the application filed for registration u/sec12AB of the Act.

2. The brief facts of the case are that, the assessee is a charitable trust and is undertaking charitable activities as per the trust deed dated 30-08-2018. The assessee was

granted provisional registration under section 12AB of the Act in Form.no.10AC on 27-05-2021. Subsequently, as per the amended, provisions of section 12AB of the Act, The assessee for the purpose of permanent registration has uploaded e-application in Form. No.10AB on 15-03-2024 and since there was no proper compliance to the notices of hearing, the same was rejected by the CIT(E). Aggrieved by the CIT(E) order, the assessee has filed before the Honble Tribunal.

3. We have heard the Ld.DR submissions and perused the material available on record. The assessee has filed the application before the CIT(E) for permanent registration under section 12A of the Act, whereas the CIT(E) in course of hearing proceedings has issued e-notice on the assessee through ITBA portal for certain clarifications and additional information to verify the genuineness of the activities of the trust. Since there was no proper response to the notices in spite of providing sufficient opportunities to the assessee, the CIT(E) has rejected the application. Hence we considering, the facts, circumstances and the principles of natural justice shall provide with one more opportunity of hearing to the assessee to substantiate the case along with evidences and information. Accordingly, we set aside the impugned order and direct the CIT(E) to denovo consider the application as per the law and we

allow the grounds of appeal of the assessee for statistical purposes.

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

Order pronounced in the open court on 06.03.2025.

Sd/-
(GD PADMAHSHALI)
ACCOUNTANT MEMBER
Panaji Dated: 06/03/2025

Sd/-
(PAVAN KUMAR GADALE)
JUDICIAL MEMBER

Copy of the Order forwarded to:

1. The Appellant,
2. The Respondent
3. The CIT(A)-
4. CIT
5. DR, ITAT,
6. Guard file.

//True Copy//

BY ORDER,
(Asstt. Registrar)ITAT,
Panaji

		Date	<u>Initial</u>	
1.	Draft dictated on			PS
2.	Draft placed before author			PS
3.	Draft proposed & placed before the second member			PS
4.	Draft discussed/approved by Second Member.			PS
5.	Approved Draft comes to the Sr.PS/PS			PS
6.	Kept for pronouncement on			
7.	File sent to the Bench Clerk			
8.	Date on which file goes to the AR			
9.	Date on which file goes to the Head Clerk.			
10.	Date of dispatch of Order.			
11.	Dictation Pad is enclosed			