

आयकर अपीलीय अधिकरण, इंदौर न्यायपीठ, इंदौर
IN THE INCOME TAX APPELLATE TRIBUNAL
INDORE BENCH, INDORE

BEFORE SHRI B.M. BIYANI, ACCOUNTANT MEMBER
AND
SHRI PARESH M. JOSHI, JUDICIAL MEMBER

ITA No.694/Ind/2024

Nav Apoorv Welfare Dharmik and Parmarthik Trust, 790-B, Scheme No.71, Indore (Assessee/Appellant)	<u>बनाम/</u> <u>Vs.</u>	CIT(E) Bhopal (Revenue/Respondent)
PAN: AAETN1980E		
Assessee by	Shri Harsh Vijaywargiya AR	
Revenue by	Shri Ram Kumar Yadav, CIT-DR	
Date of Hearing	25.03.2025	
Date of Pronouncement	25.03.2025	

आदेश / O R D E R

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

Feeling aggrieved by order dated 04.09.2024 passed by learned Commissioner of Income-Tax (Exemption), Bhopal ["CIT(E)"] bearing DIN: ITBA/EXM/F/EXM45/2024-25/1068329892(1) by which the assessee's application for grant of registration u/s 12A(1)(ac)(iii) under the new provisions of section 12AB of Income-tax Act, 1961 ["the Act"] has been rejected, the assessee has filed this appeal on the grounds mentioned in Appeal Memo (Form No. 36).

2. Ld. AR for assessee drew us to impugned order to demonstrate that the CIT(E) has rejected assessee's application for the reason that three opportunities were given to assessee vide letters dated 29.07.2024, 19.08.2024 & 28.08.2024 to submit certain details/documents but the assessee has neither submitted the required documents nor sought adjournment. Ld. AR firstly submitted that the letters referred by CIT(E) were not served upon assessee by physical mode. Further, those notices might have been served by email but they were given in a short span of time and remained unattended because the assessee is a charitable trust being managed by honorary office-bearers. Ld. AR next submitted that the registration u/s 12A is an important issue for assessee because the exemption u/s 11/12 is dependent upon such registration and in absence of registration it would not be possible for assessee-trust to achieve its charitable purpose. Ld. AR submitted that in the interest of justice one more opportunity should be given to assessee by restoring this matter at the level of CIT(E).

3. Ld. DR for revenue agrees with the prayer of Ld. AR but makes a request to direct the assessee to represent its 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. The CIT(E) shall give necessary opportunity of hearing to assessee and pass an appropriate order.

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 in open court immediately after conclusion of hearing and subsequently reduced in writing on the very same day.

Sd/-

(PARESH M. JOSHI)
JUDICIAL MEMBER

Sd/-

(B.M. BIYANI)
ACCOUNTANT MEMBER

Indore

दिनांक /Dated : 25/03/2025

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