

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.228/Ind/2025

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| Nav Apoorv Amar Welfare Dharmik and Parmarthik Trust, 790-B, Scheme No.71, Sudaman Nagar, Indore | <u>बनाम/</u> Vs. | CIT(E) Bhopal |
| (Assessee/Appellant) | | (Revenue/Respondent) |
| PAN: AAETN1980E | | |
| Assessee by | Shri Harsh Vijaywargiya AR | |
| Revenue by | Shri Ram Kumar Yadav, CIT-DR | |
| Date of Hearing | 26.03.2025 | |
| Date of Pronouncement | 26.03.2025 | |

आदेश / ORDER

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

Feeling aggrieved by order dated 21.12.2024 passed by learned Commissioner of Income-Tax (Exemption), Bhopal ["CIT(E)"] bearing DIN: ITBA/EXM/F/EXM45/2024-25/1071435334(1) by which the assessee's application for grant of final approval u/s 80G(5) of Income-tax Act, 1961 ["the Act"] has been rejected and the provisional approval earlier granted vide order dated 15.09.2023 is also cancelled, the assessee has filed this appeal on the grounds mentioned in Appeal Memo (Form No. 36).

2. Ld. AR for assessee drew us to the impugned order to demonstrate that the CIT(E) has acknowledged in Para 1 that the assessee filed reply and certain documents. But he has rejected assessee's application for the reasons mentioned in Para 2 & 3 of impugned order which are two-fold, namely (i) further details/clarifications sought by CIT(E) were not filed and (ii) one of the conditions for grant of approval u/s 80G is such that the assessee must have registration u/s 12AB but this assessee does not have registration u/s 12AB since the assessee's application for grant of registration u/s 12AB had been rejected earlier vide order dated 04.09.2024 by his office. Ld. AR submitted that the assessee is ready to file any detail or clarification as may be required by CIT(E). So far as the rejection of assessee's application for registration u/s 12AB by CIT(E) is concerned, the assessee has filed a separate appeal No. **694/Ind/2024** to ITAT, Indore against the order dated 04.09.2024 of CIT(E) and the ITAT, Indore has already restored the matter to CIT(E) for a fresh adjudication vide order dated 25.03.2025. Thus, having regard to this situation and also in the interest of justice, Ld. AR prays that this matter should also be restored 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 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 : 26/03/2025

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