

आयकर अपीलीय अधिकरण, इंदौर न्यायपीठ, इंदौर
IN THE INCOME TAX APPELLATE TRIBUNAL
INDORE BENCH, INDORE
BEFORE SHRI BHAGIRATH MAL BIYANI, ACCOUNTANT
MEMBER
AND
SHRI PARESH M JOSHI, JUDICIAL MEMBER MEMBER

ITA No. 695/Ind/2024

Shri Sthankvasi Jain Sangh, 224,225 Clerk Colony, Bhandari Hospital, Pardeshipura, Indore	<u>बनाम/</u> Vs.	CIT (Exemption), Bhopal
(Assessee/Appellant)		(Revenue/Respondent)
PAN: AAYTS3286Q		
Assessee by	Shri Harsh Vijayvargia, AR	
Revenue by	Shri Ram Kumar Yadav, CIT-DR	
Date of Hearing	25.03.2025	
Date of Pronouncement	26.03.2025	

आदेश / O R D E R

Per Paresh M Joshi, J.M.:

This is an appeal filed by the assessee Under Section 253 of the Income Tax Act, 1961 (hereinafter referred to as the 'Act' for sake of brevity) before this Tribunal. The assessee is aggrieved by the order bearing Number ITBA/EXM/F/EXM45/2024-25/10668330083(1)dated 04.09.2024 of the Ld. CIT(Exemption),

Bhopal, M.P. which is hereinafter referred to as the "**impugned order**".

2.

FACTUAL MATRIX

2.1 The assessee applied in Form 10AB for registration u/s 12A (ac)(iii) under the new provisions of Section 12AB of the Income Tax Act, 1961.

2.2 That Ld. CIT (E) gave three opportunities/letters which were issued on 01.08.2024, 19.08.2024 and 28.08.2024 to the assessee and that various details and documents were called for in order to process the application so made.

2.3 That none of the three opportunities so offered (supra) were availed off by the assessee and no reply and documents were ever filed as were requisitioned. Further the assessee did not seek any adjournments.

2.4 In the circumstances aforesaid Ld. CIT(E) was left with no other option but to reject the assessee application for registration u/s 12AB of the Act by impugned order.

2.5 That the assessee being aggrieved by the impugned order has filed the present appeal before this Tribunal and has raised following grounds of appeal in Form No.36 which are as under:-

"1. That on the facts and in the circumstances of case Ld. CIT(E), Bhopal has erred in rejecting the application for registration U/s 12A(1)(ac) (iii) filed in Form 10AB without affording any opportunity of being heard is bad in law as the said order is passed against the principles of natural justice.

2. That the impugned order so passed is illegal and wrong.

3. That the assessee craves leave to add, amend, alter or delete any of the grounds of appeal and all the grounds are without prejudice to each other."

3. **Record of Hearing**

3.1 The hearing in the matter took place before us on 25.03.2025, when the Ld. AR for and on the behalf of the assessee contended before us that the "**Impugned Order**" is in violation of principles of natural justice, illegal and bad in law. The Ld. AR fairly conceded that due to certain circumstances they could not respond to the notice(s) issued by Ld. CIT(E) as the circumstances were beyond their control. The Ld. AR undertook before this Tribunal that all the necessary papers, documents, books of account etc would be filed before Ld. CIT(E)

if issue is remanded back to the Ld. CIT(E). The Ld. DR conquered with the view of Ld. AR and finally left it to this Tribunal to pass appropriate order according to law.

4. **Observations, findings & conclusions.**

4.1 We have now examine the legality, validity and propriety of the "Impugned Order" basis records of the case and contentions canvassed before us.

4.2 We are of the considered view that ends of justice requires that one more opportunity as and by way of final opportunity be afforded to the assessee to establish its case for registration under the Act.

4.3 Therefore we set aside the **impugned order** and **remand** the case to CIT(E) on *denovo* basis.

5. **Order**

5.1 Appeal of the assessee is allowed as and by way of remand on *denovo* basis.

5.2 Appeal is allowed for statistical purpose.

Order pronounced in open court on 26.03.2025.

Sd/-

(BHAGIRATH MAL BIYANI)
ACCOUNTANT MEMBER

Sd/-

(PARESH M JOSHI)
JUDICIAL MEMBER

Indore

दिनांक /Dated : 26/03/2025

Dev/Sr. PS

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

By order

Senior Private Secretary
Income Tax Appellate Tribunal
Indore Bench, Indore