

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.44/Ind/2025

Akhil Bhartiya Shri Swami Sitaramacharya Bhagwat Ghosthi Nyas. Itarsi (Assessee/Appellant)	<u>बनाम/</u> Vs.	CIT (E) Bhopal (Revenue/Respondent)
PAN: AAITA5422G		
Assessee by	Shri Sapan Usrethe, AR	
Revenue by	Shri Ashish Porwal, Sr. DR	
Date of Hearing	24.06.2025	
Date of Pronouncement	25.06.2025	

आदेश / O R D E R

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

Feeling aggrieved by order dated 14.11.2024 passed by learned Commissioner of Income-Tax (Exemption), Bhopal ["CIT(E)"] by which the assessee's application dated 21.06.2024 in Form No. 10AB for grant of final registration u/s 12AB r.w.s. 12A(1)(ac)(iii) has been rejected, the assessee has filed this appeal on the grounds mentioned in Appeal Memo (Form No. 36).

2. Ld. AR for assessee straightaway drew us to the impugned order passed by Ld. CIT(E), the same is scanned and re-produced below:

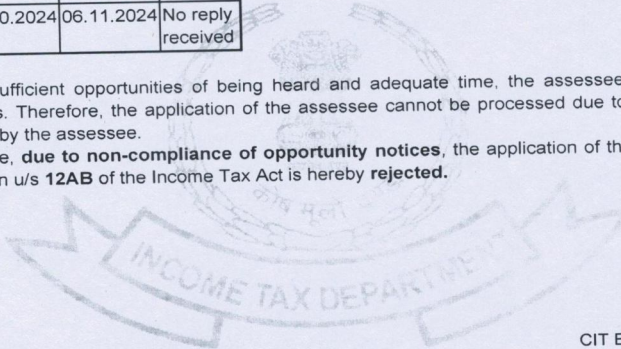
AAITA5422G- AKHIL BHARTIYA SHRI SWAMI SITARAMACHARYA BHAGWAT GOSHTHI NYAS
ITBA/EXM/F/EXM45/2024-25/1070356524(1)

Annexure (mentioned in row-9 above)

The assessee has applied in Form 10AB for registration u/s **12A(1)(ac)(iii)** under the new provisions of Income Tax Act, 1961. Consequently, opportunity letters were issued to the assessee and various documents/details were called for; to process the said application and to verify the objects and activities of the assessee. The details of opportunity letters and response received thereof are as under:-

S.No.	In respect of registration u/s 12A(1)(ac)(iii)		
	Date of opportunity letters issued	Hearing fixed on	Remarks
1.	28.06.2024	04.07.2024	No reply received
2.	25.09.2024	01.10.2024	No reply received
3.	21.10.2024	06.11.2024	No reply received

Despite affording sufficient opportunities of being heard and adequate time, the assessee has not submitted required documents. Therefore, the application of the assessee cannot be processed due to non-compliance of opportunity notices by the assessee.
In view of the above, **due to non-compliance of opportunity notices**, the application of the assessee in Form 10AB for registration u/s **12AB** of the Income Tax Act is hereby **rejected**.


VIJAY KUMAR SONI
CIT EXEMPTION BHOPAL

Copy to:

1. The Adl./Joint Commissioner of Income Tax- EXEMPTION RANGE BHOPAL
2. Assessing Officer- EXEMPTION WARD BHOPAL
3. The applicant

VIJAY KUMAR SONI
CIT EXEMPTION BHOPAL

(In case the document is digitally signed please refer Digital Signature at the bottom of the page)

This document is digitally signed
Signer: VIJAY KUMAR SONI
Date: Thursday, September 14, 2024 1:18 PM
Location: DIRECTORATE, India

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3. Ld. AR then submitted that the Ld. CIT(E) has rejected assessee's application on the footing that no reply was filed by assessee to the notices dated 28.06.2024, 25.09.2024 and 21.10.2024 issued by him but the factual position is different. Ld. AR submitted that the assessee in fact filed a reply letter with all supporting evidences on 09.09.2024 to the office of Ld. CIT(E) in a physical mode, copies of the documents acknowledged by the seal of CIT(E)'s office are placed at Pages 11 to 57 in Paper-Book. Ld. AR submits that in the situation, it would be better to restore this matter at the level of CIT(E) for adjudication afresh. Ld. AR assured that the assessee is ready to re-file the documents already filed and also to file any other document or explanation as the CIT(E) may require.

4. Ld. DR for revenue agreed to the submission and prayer of Ld. AR.

5. In view of above submissions of learned Representatives, we 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 remain vigilant and ensure participation in the hearings as may be fixed by CIT(E) without seeking unnecessary adjournments. Ordered accordingly.

6. Resultantly, this appeal is allowed for statistical purpose.

Order pronounced in open court on 25/06/2025

Sd/-
(PARESH M. JOSHI)
JUDICIAL MEMBER

Sd/-
(B.M. BIYANI)
ACCOUNTANT MEMBER

Indore

दिनांक /Dated : 25/06/2025

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