

**IN THE INCOME TAX APPELLATE TRIBUNAL
BANGALORE BENCH ' C '**

**BEFORE SHRI VIJAY PAL RAO, JUDICIAL MEMBER AND
SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER**

I.T. A. Nos.1488 & 1489/Bang/2015

Shri Sadananda Baba Prathistan,
No.1-2-20, Near Bharath Press,
Kalasanka, Udupi-576 102

.... Appellant.

Vs.

Commissioner of Income Tax (Exemptions),
Bangalore.

..... Respondent.

Appellant By : Shri Sandeep C, C.A.

Respondent By : Shri Sanjay Kumar, CIT-III (D.R)

Date of Hearing : 28.04.2016.

Date of Pronouncement : 13.05.2016.

O R D E R

Per Shri Vijay Pal Rao, J.M. :

These two appeals by the assessee are directed against two separate orders of the Commissioner of Income Tax (Exemptions), Bangalore both dt.6.11.2015 passed under Section 12AA and 80G(5) of the Income Tax Act, 1961 (in short 'the Act').

2. The assessee is a charitable institution constituted by Trust Deed dt.22.4.2015. The assessee filed applications for Registration under Section 12A as well as for grant of Recognition under Section 80G on 27.5.2015. The CIT (Exemptions) rejected the application primarily on the ground that the assessee is not interest in the prosecution of application as the assessee has not filed the relevant details called for vide letter dt.24.7.2015. Accordingly, the CIT (Exemptions) passed the impugned order thereby rejected both the applications of the assessee. Aggrieved by the orders of the CIT (Exemptions), the assessee files appeals before the Tribunal.

3. The learned Authorised Representative of the assessee has submitted that in response to the letter dt.24.7.2015 issued by the CIT (Exemptions), the assessee duly filed its reply dt.4.8.2015 which was duly received in the office of the CIT (Exemptions) on 5.8.2015. Thus the learned Authorised Representative has submitted that the Commissioner has passed the impugned order without considering the reply filed by the assessee along with the relevant details. He has pleaded that the

impugned orders may be set aside for fresh consideration of the matter after considering the reply filed by the assessee.

4. On the other hand, the learned Departmental Representative has submitted that though the assessee has claimed to have filed the reply however the Commissioner has specifically mentioned that in the absence of relevant details, it is not possible to verify the genuineness of the objectives and the activities of the Trust in this case. He has relied upon the orders of the CIT (Exemptions).

5. Having considered the rival submissions as well as relevant material on record, we note that the CIT (Exemptions) has rejected the applications of the assessee for want of necessary details as called for vide letter dt.24.7.2015. We further note that in response to the said letter dt.24.7.2015, the assessee filed its reply dt.4.8.2015. On 5.8.2015. The copy of the reply is placed at page No.8 of the appeal papers. The CIT (Exemptions) has passed the impugned orders without taking into consideration the reply filed by the assessee and further without giving a proper opportunity of hearing to the assessee. Therefore the impugned orders are not sustainable in the eyes of law being violative of principle

of natural justice and accordingly the same are set aside. The matter is remanded to the record of the CIT (Exemptions) for fresh adjudication after considering the reply filed by the assessee as well as giving a proper opportunity of hearing to the assessee.

6. In the result, the appeals of the assessee are allowed for statistical purpose.

Order pronounced in the open court on the 13th day of May, 2016.

Sd/-
(INTURI RAMA RAO)
Accountant Member

Sd/-
(VIJAY PAL RAO)
Judicial Member

*Reddy gp

Copy to :

1. Appellant
2. Respondent
3. C.I.T.
4. CIT(A)
5. DR, ITAT, Bangalore.
6. Guard File.

(True copy)

By Order

Asst. Registrar, ITAT, Bangalore