

IN THE INCOME TAX APPELLATE TRIBUNAL
“C” BENCH : BANGALORE

BEFORE SHRI N V VASUDEVAN, VICE PRESIDENT
AND SHRI B R BASKARAN, ACCOUNTANT MEMBER

ITA No.476/Bang/2020
Assessment year: N.A.

Sri Ghanchi Samaj Purneshwar Dham Trust, No.965 & 966, LIG 2 nd Phase, 16 th B Cross, Yelhanka New Town, Bangalore – 560 064. PAN: AAQTS 7547A	Vs.	The Commissioner of Income Tax (Exemptions), Bangaluru.
APPELLANT		RESPONDENT

Appellant by	:	Smt. Suman Lunkar, CA
Revenue by	:	Shri K. Devarathna Kumar, CIT(DR)(ITAT), Bengaluru.

Date of hearing	:	06.10.2020
Date of Pronouncement	:	09.10.2020

ORDER

Per N.V. Vasudevan, Vice President

This appeal by the assessee is directed against the order of CIT(Exemptions), Bangalore [CIT(E)] dated 20.09.2019 passed u/s. 12AA(1)(b)(ii) of the Income Tax Act, 1961 [the Act].

2. The impugned order of CIT(E) was served on the assessee on 09.03.2020. The appeal ought to have been filed before the Tribunal on or before 8.5.2020, but the appeal was filed on 9.6.2020. The Registry has raised an objection that the appeal is time barred by 31 days. The assessee has, however, pointed out that as per the Taxation & Other Laws (Relaxation of Certain Provisions) Ordinance, 2020 dated 31.3.2020,

wherein u/s. 6 it has been provided that the time limit specified in any Act to which the aforesaid Ordinance applies which expires during the period from 20.3.2020 to 29.6.2020, shall sand extended to 30.6.2020. This appeal has been filed on 9.6.2020 and therefore it cannot be said that there is a delay in filing the appeal.

3. As far as the merits of the appeal is concerned, the assessee is a trust. According to assessee, the objectives of the trust are charitable in nature within the meaning of section 2(15) of the Act. The assessee filed an application in Form 10A for grant of registration u/s. 12AA of the Act on 20.3.2019. By a letter dated 6.9.2019, the CIT(E), Bangalore called for certain details. It appears that the letter so sent to the assessee was returned by the postal authorities unserved. Since the letter sent to the assessee was returned by the postal authorities, the CIT(E) concluded that the assessee failed to establish that the objectives of assessee was charitable and also about the genuineness of its activities. The CIT(E) accordingly rejected the application of assessee for grant of registration.

4. The Id. counsel for the assessee submitted that it is only owing to the non-receipt of the letter of CIT(E) dated 6.9.2019 that the assessee did not furnish the required details. The Id. counsel for the assessee submitted that the assessee did not have proper opportunity of being heard before the CIT(E) and therefore submitted that refusal of assessee's application for grant of registration u/s. 12AA cannot be sustained.

5. We have carefully considered the plea of assessee and are satisfied that the assessee did not have proper opportunity of being heard before the CIT(E). The letter dated 6.9.2019 was not served on the assessee. In these circumstances, we set aside the order of CIT(E) and direct him to afford opportunity of being heard to the assessee and also afford opportunity of putting forth the necessary documents demanded to decide

the issue of grant of registration in accordance with law. Accordingly, the order of CIT(E) is set aside and remanded back to him for fresh consideration.

6. In the result, the appeal by the assessee is allowed for statistical purposes.

Pronounced in the open court on this 9th day of October, 2020.

Sd/-
(B R BASKARAN)
ACCOUNTANT MEMBER

Sd/-
(N V VASUDEVAN)
VICE PRESIDENT

Bangalore,
Dated, the 9th October, 2020.

/Desai S Murthy /

Copy to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR, ITAT, Bangalore.

By order

Assistant Registrar
ITAT, Bangalore.