

IN THE INCOME TAX APPELLATE TRIBUNAL
BANGALORE BENCHES “ B ” BENCH: BANGALORE

**BEFORE SHRI B.R. BASKARAN, ACCOUNTANT MEMBER
AND
SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER**

ITA No.82 & 83/Bang/2020
(Assessment Year : 2019-20)

M/s. Awas Nivas Foundation,
14/8, 1st Floor, J C Road,
Bangalore-560 002

....Appellant

Vs.

Income Tax Officer,
Ward 5(2)(1), Bangalore.

.....Respondent.

Assessee By:	Shri B R Sudheendra, Advocate.
Revenue By:	Shri Muzaffar Hussain, CIT (D.R)

Date of Hearing :	02.06.2020.
Date of Pronouncement :	03.06.2020.

ORDER

PER BENCH :

These are the appeals filed by the assessee against the separate orders of Commissioner of Income Tax (Exemptions), Bangalore dt.20.11.2019 Rejecting the Registration under Section 12AA((1)(b)(ii) of the Income Tax Act, 1961 (in short 'the Act') and Rejection of Recognition under Section 80G(5)(vi) of the Act.

2. The assessee has made an application for Registration under Section 12AA of the act in Form No 10A on 27.05.2019. The Office of CIT (Exemptions) has sent a letter dt.25.10.2019 to assessee to submit certain details till 8.11.2019. But letter sent to the assessee was returned by the postal authorities with the remark 'no such firm in this address hence returned to sender'. In the absence of details, the CIT (Exemptions) could not verify the genuineness of the objects and activities of the trust and rejected the application for Registration under Section 12AA of the Act for non-compliance. Further the application for Recognition under Section 80G of the act filed in Form no10G on 2.5.2019 was also rejected by the CIT(E) for non compliance . Aggrieved by the rejection orders of CIT(E) , the assessee has filed appeal before the Tribunal.

3. At the time of hearing, the Ld AR of the assessee submitted that the assessee has not received the notice issued by the CIT(E) and therefore could not furnish the details, and prayed for an opportunity to substantiate the case with evidences and details before the CIT (Exemptions) for Registration under Section 12A and Recognition under Section 80G of the Act. Contra, the learned Departmental Representative submitted that the Notice was sent to the address provided by the assessee in the application and cannot be returned and if any change in the address, the assessee should have intimated to the authorities.

4. We heard the rival submissions and perused the material on record. Prima facie, the assessee has made an application for Registration under Section 12AA of the act and Recognition under Section 80G of the Act simultaneously. On perusal of the order of rejection for non compliance, the CIT (Exemptions) office has issued notice but was returned unserved by the postal authorities in both the cases with remarks 'no such firm in this address, hence returned to the sender.' The learned Authorized Representative submitted that the assessee registered address is mentioned in the application and there cannot be any reason for non-existing of the assessee. We found the assessee's address on the Letter head is same, and the LdAr emphasized on existence of the assessee at the address provided to the Income authorities. Considering the facts and circumstances and prayer of the learned Authorized Representative, we provide an opportunity to the assessee to substantiate the case before the CIT (Exemptions) along with evidences and details. Accordingly, the order of the CIT (Exemptions) is set aside and restore the disputed issues to the file of CIT (E) to consider afresh and pass a speaking order. Further the assessee should be provided adequate opportunity of hearing. The assessee should also co-operate in submitting the information and details for early disposal of the case and allow the appeal of the assessee for statistical purposes.

5. Similarly, the assessee has filed appeal ITA No.83/Bang/2020 for recognition under Section 80G of the Act, we considered the facts, submissions

and decision in ITAno82/Bang/2020 .Accordingly, we set aside the order of CIT (Exemptions) and restore the disputed issues to the file of CIT (Exemptions) to consider afresh with similar directions and allow the appeal of the assessee for statistical purposes.

6. In the result, the assessee's appeals are treated as allowed for statistical purposes.

Pronounced in the open court on the date mentioned on the caption page.

Sd/-

Sd/-

(B.R. BASKARAN)
ACCOUNTANT MEMBER

(PAVAN KUMAR GADALE)
JUDICIAL MEMBER

Dated: 03.06.2020.

*Reddy GP

Copy to

1. The appellant
2. The Respondent
3. CIT (A)
4. Pr. CIT
5. DR, ITAT, Bangalore.
6. Guard File

By order

Assistant Registrar
Income-tax Appellate Tribunal
Bangalore