

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

BEFORE SHRI N.V. VASUDEVAN, VICE PRESIDENT
AND SHRI CHANDRA POOJARI, ACCOUNTANT MEMBER

ITA Nos. 149 & 150/Bang/2021
Assessment year : N.A.

Tejman Welfare Trust, Flat No.B2/2, Yashodhan Apartment, Aquem, Margao, Goa – 403 601. PAN: AADTT 8123C	Vs.	The Commissioner of Income Tax (Exemptions), Bangalore.
APPELLANT		RESPONDENT

Appellant by	:	None
Respondent by	:	Shri Muzaffar Hussain, Addl. CIT(DR)(ITAT), Bengaluru.

Date of hearing	:	09.09.2021
Date of Pronouncement	:	09.09.2021

ORDER

Per Chandra Poojari, Accountant Member

These are two appeals by the assessee directed against the order of CIT (Exemptions), Bangalore [CIT(E)] dated 04.02.2021.

2. In ITA No.149/Bang/2021, the assessee is challenging the rejection of approval u/s. 12A of the Income-tax Act, 1961 [the Act] and in ITA No.150/Bang/2021, the assessee is challenging the rejection of approval u/s. 80G of the Act.

3. The assessee applied for approval u/s. 12A of the Act as well as u/s. 80G of the Act and filed requisite details. The CIT(E) called for the following information:-

1. Detailed note on activities of the trust/Institution since inspection or for the latest three years along with evidence, in the form of brochures, photos etc.,
2. Non-infringement certificate u/s. 13(1)(c) signed by all trustees/members stating that there has been no Infringement of the provisions of section 11 & 13(1)(c) of the IT Act, 1961 since the expiry of earlier exemption granted u/s 80G of the I.T Act, to till date.
3. Provisional accounts from 01-04-2020 to till date.
4. Details of bank accounts operated by the trust (bank branch and a/c no.) and copy of the bank extract for two financial years.
5. Evidence like lease agreement or some document in support of the trust existing at the stated address.
6. Up to date list of donors & sample copies of receipts issued with date, amount & mode of payment.

4. The assessee furnished only partial information. According to the CIT(E), in the absence of relevant details, it was not possible to verify the genuineness of the objects and the activities of the trust. Accordingly he rejected the approval u/s. 12A as well as 80G of the Act. Hence the assessee is in appeals before us.

5. None appeared on behalf of the assessee. We proceed to dispose of the case after hearing the Id. DR and perusing the material available on record. The CIT(E) called for certain information vide letter dated 6.1.2021. The assessee vide letter dated 12.1.2021 furnished partial information. Had the CIT(E) required further information, he should have pointed out the same to the assessee and called for it. He failed to do so. At the outset,

he rejected the application of assessee stating that in the absence of relevant details, he is not in a position to verify the genuineness of the objects and the activities of the trust. In our opinion, this is not proper. In the interests of justice, we remit the entire issue to the CIT(E) for fresh consideration with a direction to the assessee to furnish all the required details as called for by the CIT(E) so as to facilitate him to examine the genuineness of the objects and the activities of the trust carried on by the assessee. Accordingly, with these observations, we restore the appeals to the CIT(E).

Pronounced in the open court on this 9th day of September, 2021.

Sd/-
(N V VASUDEVAN)
VICE PRESIDENT

Sd/-
(CHANDRA POOJARI)
ACCOUNTANT MEMBER

Bangalore,
Dated, the 9th September, 2021.

/Desai S Murthy/

Copy to:

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

By order

Assistant Registrar
ITAT, Bangalore.