IN THE INCOME TAX APPELLATE TRIBUNAL
"B" Bench, Mumbai
Before S/Shri B.R. Baskaran (AM) & Ramlal Negi (JM)

I.T.A. No. 3652/Mum/2014

Bhagwan Vardhman Shwetamber Murtipujak Tapagacch Jain Sangh Ground Floor G Building Vardhman Nagar Dr.R.P. Road Mulund West Mumbai-400 080.	Vs.	Director of Income Tax (Exemption) Piramal Chambers 6^{th} Floor Parel Mumbai-400 012.
(Appellant)		(Respondent)

PAN No.AAATB9453E

Assessee by	Shri Dharan Gandhi
Department by	Shri N.P. Singh
Date of Hearing	9.6.2016
Date of Pronouncement	9.6.2016

O R D E R

Per B.R. Baskaran, AM :-

This appeal by the assessee is directed against the order dated 28.3.2014 passed by learned DIT(Exemption) rejecting the application filed by the assessee seeking registration u/s. 12A.

2. We have heard the parties and perused the record. We noticed that the assessee filed an application seeking registration u/s. 12A before learned DIT(Exemption) on 30.9.2013. Thereafter learned DIT(Exemption) issued a notice dated 21.10.2013 asking the assessee to furnish various details and documents. learned DIT(Exemption) also directed the Managing Trustee of the assessee to appear before him on 13.11.2013 for the purpose of production and verification of original documents. It is noticed that the representative of the assessee appeared only on 24.1.2014 and again on 19.3.2014. However, assessee could submit only some details that were called for originally. Hence,

learned DIT(Exemption) requested the assessee to submit other details, vide order sheet noting dated 19.3.2014 and accordingly adjourned the case to 26.3.2014. However, there was no compliance from the assessee on that date and hence learned DIT(Exemption) proceeded to dispose of the application on the basis of details available on record. Since the assessee did not produce all relevant documents/information that were called for by learned DIT(Exemption), he expressed the view that he could not satisfy himself about the objects of the Trust and genuineness of the activities. Accordingly, he rejected the application filed by the assessee.

3. Aggrieved, the assessee filed this appeal before us.

4. Even though the Ld A.R contended that the Ld DIT(Exemption) has not provided sufficient opportunity, yet, in view of the events narrated in the earlier paragraph, we are of the view that the learned DIT(Exemption) has provided sufficient opportunity to the assessee to submit various details that were called for by him. In our view, there is failure on the part of the assessee to furnish the details. At the time of hearing learned AR submitted that the assessee has since collated all the details and accordingly prayed that the assessee should be provided with one more opportunity to furnish those details before learned DIT(Exemption).

5. On the contrary, CIT-DR strongly objected to the plea put forth by the assessee by submitting that the assessee has failed to avail opportunities provided by learned DIT(Exemption).

6. Having heard rival submissions and on perusal of the record, we are of the view that, in the interest of natural justice, the assessee should be provided with one more opportunity. However, since there is failure on the part of the assessee to furnish the details as well as to appear before learned DIT(Exemption), we are of the view that opportunity should be provided to the assessee at a cost. Accordingly, we impose cost of ₹ 5000/- on the assessee

and direct it to remit the same to the account of the Income Tax Department on or before 30.6.2016. Subject to the payment of the above cost, the order of learned DIT(Exemption) is set aside and entire matters are restored to his file with the direction to examine the application filed by the assessee afresh. The assessee is also directed to furnish all the details that were/may be called for by the learned DIT(Exemption) in this regard. After providing adequate opportunity of being heard to the assessee, the learned DIT(Exemption) may take appropriate decision in accordance with law.

7. In the result, appeal filed by the assessee is treated as allowed for statistical purposes.

Order has been pronounced in the Open Court on 9.6.2016.

Sd/-
(RAMLAL NEGI)
JUDICIAL MEMBER

Sd/-
(B.R.BASKARAN)
ACCOUNTANT MEMBER

Mumbai; Dated : 9/6/2016

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent
3. The CIT(A)
4. CIT
5. DR, ITAT, Mumbai
6. Guard File.

BY ORDER,

//True Copy//

(Dy./Asstt. Registrar)
ITAT, Mumbai

PS