IN THE INCOME TAX APPELLATE TRIBUNAL
PATNA BENCH, PATNA

Before Sh. N. K. Saini, AM and Sh. Sudhanshu Srivastava, JM

ITA Nos. 4 & 5/Pat./2015, Asstt. Year: 2009-10

Jamia Slafia Educatinal Society,	Vs	CIT, Bhagalpur.
(APPELLANT)		**(RESPONDENT)**
PAN No. AAAAJ1813D		

Assessee by : Shri Prasoon Kumar, Adv.
Revenue by : Smt. Archana Sinha, Sr. S.C.

Date of Hearing : 15.03.2018		**Date of Pronouncement : 16 .03.2018**

ORDER

Per Sudhanshu Srivastava, JM:

Both these appeals have been filed by the assessee. ITA 04/Patna/2015 challenges the refusal of the Ld. CIT in granting registration u/s 12AA of the Income-tax Act, 1961 whereas ITA 05/Patna/2015 challenges the refusal of the Ld. CIT in granting registration u/s 80G of the Income Tax Act, 1961.

2. At the outset, the Ld. AR submitted that the appeals before the ITAT were time barred as the impugned orders were not served on the assessee. It was submitted that the assessee came to know about the impugned orders having been passed only from the order of assessment which was received on 11.09.2014

and, thereafter, the assessee had filed application for obtaining certified copies of the orders. It was prayed that the delay in filing the appeals was not intentional and was beyond the control of the assessee and, therefore, the delay should be condoned.

3. In response, the Ld. Sr. Standing Counsel for the Department opposed the assessee's prayer for condonation of delay.

4. We have heard the rival submissions and have also perused the material on record. We find that the assessee had justifiable cause for delay in filing the appeals and, therefore, we condone the delay and admit the appeals.

5. The Ld. AR submitted that as the assessee had not received the notices issued by the Ld. CIT (Bhagalpur) requiring assessee's attendance for hearing while considering the assessee's application for registration u/s 12AA of the Act and 80G of the Act, the assessee could not make proper representation before the Ld. CIT (Bhagalpur). It was submitted

that another opportunity may be given to the assessee so that necessary compliance can be made.

6. The Ld. Sr. Standing Counsel for the Department opposed the assessee's plea for being granted another opportunity.

7. We have heard the rival submissions and have also perused the material on record. It is evident from the impugned orders that none was present on behalf of the assessee and there was no compliance to the notices issued by the Ld. CIT (Bhagalpur). The Ld. AR has made a statement at the Bar that the notices fixing the date of hearing were not received by the assessee. The Ld. AR has also assured that if an opportunity is given, the assessee will make due compliance. Therefore, in the interest of justice, we restore both the appeals to the file of the Ld. CIT for adjudicating the issues afresh after giving proper opportunity to the assessee to represent its case. We also direct the assessee to make timely and proper compliance to the notices issued by the Ld. CIT failing which the Ld. CIT will be at liberty to proceed as per the mandate of the law.

8. In the result, both the appeals of the assessee are allowed for statistical purposes.

(Order Pronounced in the Court on 16/03/2018)

Sd/-	Sd/-
(N.K. Saini)	**(Sudhanshu Srivastava)**
ACCOUNTANT MEMBER	**JUDICIAL MEMBER**

Dated: 16 /03/2018
s.sinha*

Copy forwarded to:
1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR