

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

**BEFORE SHRI. LAXMI PRASAD SAHU, ACCOUNTANT MEMBER  
AND SHRI. SOUNDARARAJAN K, JUDICIAL MEMBER**

ITA No.2207/Bang/2024
Assessment Year : NA

M/s. Ramaiah Reddy Educational Trust, Vidyanjali Academy for Learning, Cholanayakanahalli, R. T. Nagar Post – 560 032, Karnataka. <b>PAN : AADTS 7637 N</b>	Vs.	CIT(E), Bengaluru.
<b>APPELLANT</b>		<b>RESPONDENT</b>

Assessee by	:	Shri. Gokul, Advocate
Revenue by	:	Shri. Subramanian S, JCIT(DR)(ITAT), Bangalore.

Date of hearing	:	02.06.2025
Date of Pronouncement	:	03.06.2025

**ORDER**

***Per Laxmi Prasad Sahu, Accountant Member :***

This appeal filed by the assessee against the Order passed by the CIT(E) vide Order dated 24.09.2024 in Form No.10AD.

2. The CIT(E) rejected the registration under section 12AB of the Act for the reason that assessee did not respond to the notices issued and failed to appear before the CIT(E) and submit the necessary documents / details as required for registration under section 12AB of the Act. The learned AR submitted that assessee did not receive any of the hearing notices sent by the CIT(E) as the same may have been settled in the ‘spam’ folder of the emails.

3. The learned DR. supported the orders of the AO and CIT(A).
4. We have heard the rival submissions and perused the material on record. The Office of the CIT(E) had issued several notices directing the assessee to file written submissions. Since there was no response by the assessee to the notices issued, the CIT(E) rejected the registration under section 12AB of the Act. It is the claim of the assessee that assessee did not receive any of the hearing notices sent by the CIT(E) as the same may have been settled in the 'spam' folder of the emails. In the interest of justice and equity, we are of the view that assessee ought to be provided with one more opportunity to represent its case with cost of Rs. 10,000/- to the assessee and assessee will show the proof of payment to the lower authorities and accordingly the issues are restored to the files of the CIT(E). The assessee is directed to co-operate with the Revenue and shall not seek unnecessary adjournment. It is ordered accordingly.
5. In the result, appeal of the assessee is allowed for statistical purposes.

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

Sd/-

**(SOUNDARARAJAN K)**  
**Judicial Member**

Sd/-

**(LAXMI PRASAD SAHU)**  
**Accountant Member**

Bangalore,  
Dated : 03.06.2025.  
/NS/\*

Copy to:

1. Appellant 2. Respondent 3. Pr.CIT4.CIT(A)
5. DR, ITAT, Bangalore.

By order

Assistant Registrar  
ITAT, Bangalore.