12(A)

IN THE INCOME TAX APPELLATE TRIBUNAL
Hyderabad ' B ' Bench, Hyderabad
(Through Video Conferencing)
Before Shri A. Mohan Alankamony, Accountant Member
AND
Shri S.S. Godara, Judicial Member

ITA No.1476/Hyd/2019		
Assessment Year: NA		
MC Modi Educational Trust Secunderabad PAN:AAATM5488Q	Vs.	CIT (Exemptions) Hyderabad
(Appellant)		(Respondent)
Assessee by:	Sri Manoj Daga	
Revenue by:	Sri Y.V.S.T. Sai, CIT(DR)	
Date of hearing:	08/03/2021	
Date of pronouncement:	07/04/2021	

ORDER

Per S.S. Godara, J.M.

This assessee's appeal arises from the CIT(E) Hyderabad's order dated 28.6.2019 passed in appeal No. CIT(E)/Hyd/36(12)(12A)/2018-19 seeking registration u/s 12A of the I.T. Act, 1961 [in short, 'the Act'].

Heard both the parties. Case file perused.

2. It transpires at the outset that the CIT (Exemption)'s order under challenge has denied section 12AA registration to the assessee inter alia on the ground that its Trust Deed dated 16.11.2015 is as unsigned one thereby not containing the signatures of the settler and witnesses. And also that no independent charitable activities have been performed till date.

3. Learned counsel's only case before us that the assessee's trust deed is very much a valid one as against the CIT (E)'s findings. Faced with this situation, we deem it fit and proper to restore this issue to section 12AA registration back to the CIT (E) for his fresh adjudication. The assessee or its AR shall now appear before the learned CIT on or before 31/08/2021 with all the cogent supportive material at its own risk and responsibility to be followed by three effective opportunities of hearing.

4. This assessee's appeal is treated as allowed for statistical purposes in above terms.

Order pronounced in the Open Court on 7th April, 2021.

Sd/-	Sd/-
(A. MOHAN ALANKAMONY) **ACCOUNTANT MEMBER**	**(S.S. GODARA)** **JUDICIAL MEMBER**

Hyderabad, dated 7th April, 2021.

Vinodan/sps

Copy to:

1 M/s. M.C Modi Educational Trust, 5-4-187/3 & 4, Soham Mansion, MG Road, Secunderabad
2 CIT (E) Hyderabad
3 Add.CIT (E)-Hyderabad
4 The DR, ITAT Hyderabad
5 Guard File

By Order

INCOME TAX APPELLATE TRIBUNAL * HYDERABAD * GOVT. OF INDIA * MINISTRY OF LAW & JUSTICE

CERTIFIED TRUE COPY

Senior Private Secretary
Income Tax Appellate Tribunal
Hyderabad.