

## **CIT(E) can't reject Sec. 12AA and Sec. 80G application without providing hearing opportunity: ITAT**

Where applications for registration under sections 12AA and 80G filed by assessee-trust were rejected without providing an opportunity of being heard to assessee, as there was violation of principles of natural justice, matter was to be remanded back to Commissioner (Exemption) for deciding matter afresh after giving opportunity of hearing to assessee.

Section [12AA](#), read with section [80G](#), of the Income-tax Act, 1961 - Charitable or religious trust - Registration of (Opportunity of hearing) - Assessment year 2022-23 - Assessee-trust filed an application for seeking registration under section 12AA - He also sought for registration under section 80G - Commissioner (Exemption) called for certain information for verification of genuineness of activity of assessee vide notice issued through Income-tax website portal - According to Commissioner (Exemption) assessee submitted a note on activity which was general in nature without giving any specific details as to who were beneficiaries of trust and what activities were carried out - Thus, he rejected assessee's applications for registration under section 12AA - He also denied registration under section 80G on ground of non-filing of registration Certificate under section 12AA - Whether since Commissioner (Exemptions) straightaway rejected application for registration under section 12AA without giving an opportunity of being heard to assessee, same was not justified and matter was to be remanded back to Commissioner (Exemption) for deciding matter afresh after providing adequate opportunity of hearing to assessee - Held, yes - Whether, further, since action of Commissioner (Exemption) to reject application for registration under section 12AA had already been set aside and matter was remanded back to him, matter regarding registration under section 80G was also to be remanded back to Commissioner (Exemption) for deciding afresh - Held, yes

*Click below link for the judgment:*

<https://taxmann.com/research/direct-tax-laws/top-story/101010000000331224/cite-cant-reject-sec-12aa-and-sec-80g-application-without-providing-hearing-opportunity-itat-caselaws>

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