

**IN THE HIGH COURT OF ORISSA AT CUTTACK**

**W.P.(C) No. 5352 of 2024**

***Parmeswari Bai Memorial Trust,  
Sambalpur***

.....

***Petitioner***

*Mr. R.P. Kar, Sr. Advocate along with  
Mr. A. Khandelwal, Advocate*

Vs.

***Commissioner of Income Tax  
(Exemptions), Hyderabad and  
others***

.....

***Opposite Parties***

*Standing Counsel*

**CORAM:**

**DR. JUSTICE B.R. SARANGI  
MR. JUSTICE G. SATAPATHY**

**ORDER**

**07.03.2024**

**Order No.**

01.

This matter is taken up by hybrid mode.

2. Mr. R.P. Kar, learned Senior Counsel appearing along with Mr. A. Khandelwal, learned counsel for the Petitioner-assessee and submits that the present writ petition may be disposed of in terms of the order dated 24.07.2023 passed in the similar matter i.e., W.P.(C) No.22474 of 2023.

3. Mr. R.P. Kar, learned Senior Counsel appearing on behalf of the Petitioner further submits that the Petitioner filed application in wrong section code in Form-10A pertaining to the Assessment Year 2022-23. The application was rejected by the impugned order dated 16.03.2023. He prays to set aside the impugned order and direct the Opposite Parties-Revenue to accept the Form-10A.

4. Learned Standing Counsel for the Opposite Parties-Revenue and justifies the impugned order.

5. Perused the impugned order. On query from this Court, Mr. R.P. Kar, learned Senior Counsel appearing on behalf of the

Petitioner demonstrate that under cover of notice dated 05.12.2022 under Annexure-6, certain requisitions were made for furnishing information. The Petitioner by letter dated 20.12.2022 under Annexure-7 Series furnished the information. The requisition and compliance were both digitally done. He then draws attention to impugned order to submit that there is no dispute regarding information received by opposite parties-Revenue.

6. For ready reference, third paragraph of the impugned order is reproduced hereunder:-

*“However, there is no response from the assessee so far, and has not filed any information or documentary evidence. In light of the above facts, the application for registration in Form No.10AB is considered carefully. As the case is to be decided in time bound manner, after considering the facts and non-submission of mandatory information, the application filed by the assessee in Form No.10AB seeking registration u/s 12AB, is herewith “Rejected”.”*

7. In the requisition for information under Annexure-6, various information were sought, which also included query on reason for filing Form-10A in wrong section code for Assessment Year 2022-23 (F.Y. 2021-22).

8. Perusal of Annexure-7 Series dated 20.12.2022, it appears that the Managing Trustee of Parmeswari Bai Memorial Trust has furnished explanation sought for regarding Form-10A. Though, the explanation is stated to have been furnished to the Commissioner of Income Tax (Exemption), Income Tax Department, Hyderabad, the same has not been considered in its proper prospective by assigning reason, which is one of the essential facets of principles of natural justice. However, vide order dated 16.03.2023 passed by the CIT (Exemption), Hyderabad, the application of the Petitioner-Assessee for registration under Section 12AB of the Income Tax Act stood

rejected.

9. In the circumstances, the order dated 16.03.2023 under Annexure-9, being without reason as is apparent from the record, stands set aside and it is directed that the application for registration under Section 12AB is restored for reconsideration by the Commissioner of Income Tax (Exemption), Hyderabad. Needless to say that the said authority before taking decision may afford a reasonable opportunity of hearing to the assessee.

10. With the aforesaid observation and direction, the writ petition stands disposed of.

**(DR. B.R. SARANGI)**  
**JUDGE**

**(G. SATAPATHY)**  
**JUDGE**

*Subhasmita*

