

आयकर अपीलिय अधिकरण, पुणे न्यायपीठ “एक-सदस्य मामला” पुणे में
**IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH “SMC”, PUNE**

श्री डी. करुणाकरा राव, लेखा सदस्य के समक्ष
BEFORE SHRI D. KARUNAKARA RAO, AM

आयकर अपील सं. / **ITA No.520/PUN/2018**
निर्धारण वर्ष / **Assessment Year : 2012-13**

Arogya Sahakari Mandal Ltd.,
Dr. Hiremath Hospital Compound,
Subhash Nagar, Barshi-413401.

PAN : AAAAA0546J अपीलार्थी/Appellant

Vs.

ITO, Ward-2(5),
Solapur. प्रत्यर्थी / Respondent

अपीलार्थी की ओर से / Appellant by : Shri M. K. Kulkarni
प्रत्यर्थी की ओर से / Respondent by : Shri S. P. Walimbe

सुनवाई की तारीख / Date of Hearing : 17.12.2019	घोषणा की तारीख / Date of Pronouncement: 17.12.2019
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आदेश / ORDER

PER D. KARUNAKARA RAO, AM :

This appeal is filed by the assessee against the order of CIT(A)-10, Pune dated 06.02.2018 for the Assessment Year 2012-13.

2. Before me, at the outset, ld. Counsel for the assessee submitted that this is case where the matter should be remanded to the file of the Assessing Officer for fresh adjudication in view of change in facts. Mentioning that the assessment order and the order of the CIT(A) was made on 25.03.2015 and 06.02.2018 respectively, ld. Counsel submitted that, at the relevant point of time, the assessee does not have the favourable order relating to the registration u/s 12A of the Act for the assessee. The said order was passed later only on 29.09.2018.

3. Considering the above change in facts, on hearing the parties, I find the orders made by the Assessing Officer and the CIT(A) have to be set-aside and the issue raised by the assessee before the Tribunal should be remanded to the file of the Assessing Officer for fresh adjudication in view of the order passed by the PCIT u/s 12A of the Act dated 29.09.2018. The Assessing Officer shall grant reasonable opportunity of being heard to the assessee in accordance with set principles of natural justice. Thus, the grounds raised by the assessee are allowed for statistical purposes.

4. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced on this 17th day of December, 2019.

Sd/
(D. KARUNAKARA RAO)
लेखा सदस्य / ACCOUNTANT MEMBER

पुणे / Pune; दिनांक Dated : 17th December, 2019.
Sujeet

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order is forwarded to :

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. The CIT(A)-10, Pune;
4. The Pr. CCIT, Pune;
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, पुणे "एक-सदस्य मामला" / DR 'SMC', ITAT, Pune;
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

Senior Private Secretary
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune