

आयकर अपीलिय अधिकरण "बी" न्यायपीठ पुणे में ।
IN THE INCOME TAX APPELLATE TRIBUNAL "B" BENCH, PUNE

**BEFORE SHRI D. KARUNAKARA RAO, AM AND
SHRI LALIET KUMAR, JM**

आयकर अपील सं. / ITA No.1805/PUN/2019

Shree Siddhivinayak Ganapati
Devasthan Sanstha,
596/597, Kasba Peth,
Pune-411011.

PAN : AAKTS4684E

.....अपीलार्थी / Appellant

बनाम / V/s.

CIT (Exemption),
Pune.

.....प्रत्यर्थी / Respondent

Assessee by : Shri Kishor Phadke
Revenue by : Shri Deepak Garg

सुनवाई की तारीख / Date of Hearing : 12.02.2020

घोषणा की तारीख / Date of Pronouncement : 13.02.2020

आदेश / ORDER

PER D. KARUNAKARA RAO, AM:

This appeal filed by the assessee is against the order of the CIT (Exemption), Pune dated 27.09.2019 u/s 12AA(1)(b)(ii) of the Act.

2. Before us, at the outset, ld. Counsel for the assessee mentioned that the Trust was registered under Bombay Public Trust Act, 1950 and applied for registration u/s 12AA of the Act only on 27.03.2019. Mentioning that the CIT (Exemption) rejected the said application of the assessee for want of details, ld. Counsel submitted that the matter may be remanded to his file once again for fresh adjudication.

3. We have heard both sides and perused the material available on record. The CIT (Exemption) rejected the registration merely on the ground of non furnishing of documents/information by the assessee to study the bonafides of the objects of the assessee's Trust. We further find that the assessee responded to the queries raised by the CIT (Exemption) and uploaded the requisite documents/information on the ITBA portal of the Department. Despite reply from the assessee side, CIT (Exemption) could not make use of the same for one reason or others. In the order of CIT dated 27.09.2019, it was categorically held that the assessee failed to upload the requisite information in ITBA portal. The relevant contents in para 5 of CIT's order are extracted hereunder:-

“5. Considering the above facts, it is seen that the applicant has not uploaded the amended copy of trust deed / MoA and also not furnished the requisite details fully on the ITBA portal or complied to the notice dated 13-05-2019 to process the application for granting registration u/s 12AA of the Income Tax Act, 1961. Therefore, I am not satisfied about the charitable nature of objects as well as the genuineness of activities of the trust / institution and hence, the request for grant of registration u/s 12AA of the Income-tax Act, 1961 cannot be accepted.”

4. On hearing both the sides and perusing the order of the CIT (Exemption), we find that it is a case of compliance by the assessee by uploading successfully of the documents required for adjudication of the application for registration. Further, we find that it is failure on the part of CIT (Exemption) to make use of the said information. Considering the same, we are of opinion that there is violence of the principles of natural justice in matters of non furnishing of information which is already furnished/uploaded by the assessee. Therefore, we are of the view that the matter should be remanded to the file of CIT (Exemption) once again for fresh adjudication. Accordingly, without going into the merits of the case, we remand the issue to

the file of the CIT (Exemption) for one more time for fresh adjudication. The CIT (Exemption) shall decide the same after granting reasonable opportunity of being heard to the assessee in accordance with set principles of natural justice. Assessee shall comply with the CIT (Exemption) as per the law. Thus, the relevant ground raised by the assessee in this appeal is allowed for statistical purposes.

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

Order pronounced on this 13th day of February, 2020.

Sd/-

(LALIET KUMAR)

न्यायिक सदस्य/JUDICIAL MEMBER

Sd/-

(D. KARUNAKARA RAO)

लेखा सदस्य/ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 13th February, 2020.

Sujeet

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(Exemption), Pune.
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "बी" बेंच, पुणे / DR, ITAT, "B" Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

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