

आयकर अपीलिय अधिकरण पुणे न्यायपीठ "ए" पुणे में  
IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE BENCH "A", PUNE

BEFORE SHRI GEORGE MATHAN, JM AND  
SHRI ANIL CHATURVEDI, AM

आयकर अपील स / ITA No.1631/PUN/2019

Dnyandeep Dapoli,  
Near GB Mehta Petrol Pump,  
Dapoli, Dapoli Harnai Road,  
Ratnagiri.

..... अपीलार्थी /  
Appellant

PAN : AABTD7172R.

बनाम v/s

The Commissioner of Income Tax,  
Exemption, Pune.

..... प्रत्यर्थी /  
Respondent

Assessee by : Shri Aditya Birla, CA.

Revenue by : Shri B.Kishore, CIT.

सुनवाई की तारीख / Date of Hearing : 12.02.2020	घोषणा की तारीख / Date of Pronouncement: 17.02.2020
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आदेश / ORDER

**PER ANIL CHATURVEDI, AM :**

This appeal filed by the assessee is emanating out of the order of Commissioner of Income Tax (Exemptions) – Pune dated 31.08.2019 passed u/s 12AA(1)(b)(ii) of the Income Tax Act.

2. The relevant facts as culled out from the material on record are as under :-

Assessee is a Trust registered under the Societies Registration Act, 1860 on 30.05.2003 and under the Bombay Public Trust Act, 1950 on 30.07.2003. Assessee electronically filed an application for registration of Trust under Sec.12AA(1)(b)(ii) of the Act on 23.02.2019 and the same was rejected by CIT (Exemptions), Pune vide order

No.ITBA/EXM/S/ EXM1/2019-20/1017697617(1) dated 31.08.2019.

Aggrieved by the order of Ld.CIT(E), assessee is now in appeal before us and has raised the following grounds :

*“1. The Ld CIT erred in law and on facts in rejecting the registration u/s 12AA(1)(b)(ii) to the appellant Trust without giving any opportunity of being heard.*

*2. The Ld CIT erred in law and on facts in holding the earlier application as rejection when it was withdrawn by the appellant sue moto.*

*3. The Ld CIT erred in law and on facts in not appreciating that all the notices and the requirements stated therein were duly fulfilled and complied with.*

*4. The Ld CIT erred in law and on facts in holding that genuineness of activities is not established.”*

3. Before us, at the outset, Ld.A.R. submitted that though assessee Trust has raised various grounds but the only grievance of the assessee is about the refusal of granting registration u/s 12AA of the Act.

4. Before us, Ld.A.R. submitted that the CIT(E) rejected the application of registration for the reason that necessary documents were not furnished before him. He submitted that one more opportunity be granted to the assessee for furnishing the details and the assessee would furnish all the required details as called for by the Ld.CIT(E). Ld. D.R. on the other hand, opposed the prayer of assessee of Ld.A.R. and submitted that sufficient opportunity was granted to assessee and the assessee has failed to furnish the required details and therefore CIT(E) was fully justified in rejecting the claim of registration of Trust u/s 12AA of the Act.

5. We have heard the rival submissions and perused the material on record. The issue in the present case is with respect to denial of grant of registration u/s 12AA of the Act. We find that Ld.CIT(E) has rejected the application of registration mainly for the reason that the required details were not furnished by the assessee. In view of the submission of the Ld.A.R. that the assessee will furnish all the required details as called for by Ld.CIT(E), we are of the view that one more opportunity be granted to assessee to present its case before Ld.CIT(E). We therefore restore the issue back to CIT(E), Pune to decide the issue of registration u/s 12AA of the Act in accordance with law and after granting reasonable opportunity of hearing to the assessee. **Thus, the grounds of the assessee are allowed for statistical purposes.**

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

Order pronounced on 17<sup>th</sup> day of February, 2020.

Sd/-

(GEORGE MATHAN)

न्यायिक सदस्य / JUDICIAL MEMBER

Sd/-

(ANIL CHATURVEDI)

लेखा सदस्य / ACCOUNTANT MEMBER

पुणे Pune; दिनांक Dated : 17<sup>th</sup> February, 2020.

Yamini

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent
3. CIT(Exemptions), Pune.
4. Addl.CIT(Exemp), Pune.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "ए" / DR,  
ITAT, "A" Pune;
6. गार्ड फाईल / Guard file.

**आदेशानुसार/ BY ORDER**

// True Copy //

वरिष्ठ निजी सचिव / Sr. Private Secretary  
आयकर अपीलीय अधिकरण ,पुणे / ITAT, Pune.