

आयकर अपीलीय अधिकरण "ए" न्यायपीठ पुणे में ।
IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH, PUNE
(THROUGH VIRTUAL COURT)

BEFORE SHRI D. KARUNAKARA RAO, AM
AND
SHRI PARTHA SARATHI CHAUDHURY, JM

आयकर अपील सं. / ITA No.130/PUN/2020

Dnyanranjan Shikshan Prasarak Mandal,
N/12 D/24/16, Swami Vivekanand Nagar,
Hudco, Aurangabad – 431001

PAN : AACTD5699L

.....अपीलार्थी / Appellant

बनाम / V/s.

The Commissioner of Income Tax (Exemptions),
Pune

.....प्रत्यर्थी / Respondent

Assessee by : Shri Hari Krishan
Revenue by : Shri S.P. Walimbe

सुनवाई की तारीख / Date of Hearing : 03-06-2020

घोषणा की तारीख / Date of Pronouncement : 03-06-2020

आदेश / ORDER

PER PARTHA SARATHI CHAUDHURY, JM :

This appeal preferred by the assessee emanates from the order of the
Ld. CIT(Exemptions), Pune, dated 30.09.2019.

2. Brief facts of the case are that the assessee is engaged in imparting
education and running as many as five institutes, of which is non-granted
and balance granted institutes. The assessee was granted registration u/s
12AA of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

However, the CIT(Exemptions) has denied the exemption claimed u/s 80G of the Act.

3. Aggrieved with the order the CIT(Exemptions), the assessee is in appeal before us.

4. The only issue in this is not granting of exemption u/s 80G of the Act.

5. At the very outset, Ld. Counsel for the assessee submitted that the assessee is already having 12A certificate and there is an *ex-parte* order passed by CIT(Exemptions) denying 80G exemption to the assessee. Emphasizing the principles of natural justice, ld. Counsel for the assessee submitted that the assessee had sufficient reasonable cause for not complying with the notices before the CIT(Exemptions) and non-appearance cannot be attributed to any deliberate misconduct of the assessee and the assessee is always a bonafide assessee and has always cooperated with the proceedings.

6. Per contra, the submissions of ld. DR that two specific opportunities were granted to the assessee asking for submission of details in connection with 80G exemptions, then how the assessee failed to submit all those details before the authorities and therefore, the CIT(Exemptions) did not had any other option but to pass an *ex-parte* order.

7. Both the parties heard and after perusing the materials on record, we are of the opinion that the reasons explained by the assessee for not complying with the notices before the CIT(Exemptions) cannot be

attributed to any deliberate non-appearance or malafide intention of the assessee neither at the time of hearing nor ld. DR could establish any deliberate malafide intention of the assessee and principles of natural justice coupled with the fact that Income-tax legislation is welfare legislation, it is appropriate to provide another opportunity to assessee to present its case before the CIT(Exemptions). We therefore, set aside the order of CIT(Exemptions) and remand the matter back to his file to adjudicate the matter afresh and at the same time, we direct the assessee to furnish all the details as asked for by the CIT(Exemptions) and present its case on merits. Thus, the grounds raised by assessee are allowed for statistical purposes.

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

Order pronounced in the open court on 3rd June, 2020.

Sd/-
D. KARUNAKARA RAO
ACCOUNTANT MEMBER

Sd/-
PARTHA SARATHI CHAUDHURY
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 3rd June, 2020
GCVSR

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent
3. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "ए" बेंच,,
पुणे / DR, ITAT, "A" Bench, Pune.

4. गार्ड फ़ाइल / Guard File.

//सत्यापित प्रति// True Copy// आदेशानुसार / BY ORDER,

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