

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

BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER  
AND  
SHRI S.S. VISWANETHRA RAVI, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.2786/PUN/2017

Indus Foundation,  
Malpani House, I G Marg,  
Sangamner – 422605

PAN : AAATI9853K

.....अपीलार्थी / Appellant

**बनाम / V/s.**

DCIT (Exemptions),  
Pune

.....प्रत्यर्थी / Respondent

Assessee by : N O N E  
Revenue by : Shri Shekhar L. Gajbhiye

सुनवाई की तारीख / Date of Hearing : 03-11-2020

घोषणा की तारीख / Date of Pronouncement : 05-11-2020

**आदेश / ORDER**

**PER S.S. VISWANETHRA RAVI, JM :**

This appeal by the assessee against the order dated 20-09-2017  
passed by the Commissioner of Income Tax (Exemptions), Pune.

2. We find no representation on behalf of the assessee nor any application filed seeking adjournment. Thus, the assessee called absent and set ex-parte. Therefore we proceed to dispose of the case by hearing the ld. DR and perusing the material available on record.

3. Heard ld. DR and perused the material available on record. We note that the assessee made an application in Form No. 10A seeking registration of the trust u/s. 12A of the Act. In order to verify the same the CIT(Exemptions) called for documents or information from the assessee to verify the genuineness of its activities. According to CIT(Exemptions) no one appeared on behalf of the assessee, but, submissions filed through Post on 17-07-2017. The CIT(Exemptions) observed that no verifiable details in support of the activities of assessee trust have been furnished and in the absence of such requisite details rejected the grant of registration.

4. The assessee challenged the action of CIT(Exemptions) in holding the assessee could not furnish the details as called for. We find that, though the assessee raised a ground, that all the details filed before the CIT(Exemptions) for his verification regarding the genuineness of assessee but no evidence filed before this Tribunal to show that all the details were submitted before the CIT(Exemptions). Therefore, we deem it proper to afford one more opportunity for the assessee to furnish all the details before the CIT(Exemptions) for his examination. The assessee is liberty to file evidence, if any, in support of grant of registration u/s. 12A of the Act.

Thus, the order of CIT(Exemptions) is set aside and grounds raised by the assessee are allowed for statistical purpose.

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

Order pronounced in the open court on 05<sup>th</sup> November, 2020.

Sd/-  
(Inturi Rama Rao)  
ACCOUNTANT MEMBER

Sd/-  
(S.S. Viswanethra Ravi)  
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 05<sup>th</sup> November, 2020.  
RK

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

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

//सत्यापित प्रति// True Copy//

आदेशानुसार / BY ORDER,

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