

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

(Through Virtual Court)

BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER
AND
SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER

आयकर अपील सं. / ITA No. 1834/PUN/2018

Adhyapak Shishan Mandals Arts and
Commerce College Trust,
Taloda Kazipur Road,
Taloda-425 413
PAN : AABTA5728L

.....अपीलार्थी / Appellant

बनाम / V/s.

The Commissioner of Income Tax (Exemption)
Pune.

.....प्रत्यर्थी / Respondent

Assessee by : None

Revenue by : Shri Deepak Garg

सुनवाई की तारीख / Date of Hearing : 24.05.2021

घोषणा की तारीख / Date of Pronouncement : 25.05.2021

आदेश / ORDER

PER PARTHA SARATHI CHAUDHURY, JM:

This appeal preferred by the assessee emanates from the order of the Ld. CIT(Exemption), Pune dated 29.10.2018 passed u/s.12AA(1)(b)(ii) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') as per the following grounds of appeal:

"1. On the facts and in the circumstances of the case and in law the Learned CIT(E) is not justified in rejecting the application for registration filed under section 12A / 12AA of the I.T. Act when the appellant trust fulfils all the condition laid down in section 2(15), 11, 12A & 12AA. The

application may be allowed and the registration may be allowed.

2. On the facts and in the circumstances of the case and in law the Learned CIT(E) is not justified in rejecting the application for registration on the ground that the trust has not filed copies of returns for the last three years, when no such requisition is contended in the query dated 11.07.2018. The application may be allowed granting registration.

3. On the facts and in the circumstances of the case and in law the Learned CIT(E) is not justified in rejecting the application for registration when the appellant trust has duly filed the copies of returns for the last three years. The registration may please be allowed.

4. On the facts and in the circumstances of the case and in law the Learned CIT(E) is not justified in rejecting the application for registration when the appellant was not directed to file the proof regarding details of other grants and utilization of the same. The order of CIT(E) may please be cancelled and registration may be granted.

5. On the facts and in the circumstances of the case and in law the Learned CIT(E) is not justified in rejecting the application for registration without providing reasonable opportunity as laid down in Proviso to Section 12AA(1)(b). The order of CIT(E) may be cancelled.”

2. At the time of hearing, none appeared on behalf of the assessee. The submissions of the Ld. DR were recorded and the case was heard on merits.

3. This is a case of rejection of application filed by the assessee for registration u/s.12AA of the Act. The brief facts in this case are that the assessee E-filed Form- 10A for registration of the Trust/Institution u/s.12A of the Act on 24.04.2018. The Trust is registered under BPT Act with registration Number E-247/Dhule dated 28.06.1974.

4. That on perusal of the order of the Ld. CIT(Exemption) at Para No. 4, it is evident that the assessee trust had not uploaded the return of income for last three years and had also not uploaded any proof regarding details of grant and utilization of the donations received determining the genuineness of activities of the assessee trust. The Ld.CIT (Exemption) therefore opined that in absence of these details, genuineness of the activities carried out by the

assessee trust cannot be determined. The requirement of law is very specific u/s.12AA of the Act that the Ld. CIT(Exemption) should be satisfied regarding the objects of the trust and genuineness of the charitable activities conducted by the assessee trust/Society before any registration u/s.12AA of the Act can be granted.

5. Taking the totality of facts and circumstances into consideration, since these evidences were not there before the Ld. CIT(Exemption), in the interest of justice, we are of the considered view one final opportunity should be granted to the assessee to furnish the requisite details /evidences before the Ld. CIT(Exemption) so that he may decide the issue on merits based on those evidences. The Ld. DR did not raise any objection. In view thereof we set aside the order of the Ld. CIT(Exemption) and remand the matter back to his file for re-adjudication as per law while complying with the principles of natural justice as indicated hereinabove.

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

Order pronounced on 25th day of May, 2021.

Sd/-
INTURI RAMA RAO
ACCOUNTANT MEMBER

Sd/-
PARTHA SARATHI CHAUDHURY
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 25th May, 2021
SB

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

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

आदेशानुसार / BY ORDER,

// True Copy //

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

		Date	
1	Draft dictated on	24.05.2021	Sr.PS/PS
2	Draft placed before author	25.05.2021	Sr.PS/PS
3	Draft proposed and placed before the second Member		JM/AM
4	Draft discussed/approved by second Member		AM/JM
5	Approved draft comes to the Sr. PS/PS		Sr.PS/PS
6	Kept for pronouncement on		Sr.PS/PS
7	Date of uploading of order		Sr.PS/PS
8	File sent to Bench Clerk		Sr.PS/PS
9	Date on which the file goes to the Head Clerk		
10	Date on which file goes to the A.R		
11	Date of dispatch of order		