

आयकर अपीलीय अधिकरण] पुणे न्यायपीठ “बी” पुणे में  
**IN THE INCOME TAX APPELLATE TRIBUNAL PUNE BENCH “B”, PUNE**  
**(Through Virtual Court)**

**BEFORE SHRI INTURI RAMA RAO, AM**  
**AND SHRI PARTHA SARATHI CHAUDHURY, JM**

**ITA No.638/PUN/2020**

Swami Ramanand Teerth  
Marathwada Institute of Socio-  
Economic Research and National  
Integration (As Trust),  
C/o.Smriti Kendra Swatantra Sainik  
Colony, Nageshwarwadi,  
Aurangabad – 431 001.

..... अपीलार्थी /  
Appellant

PAN : AAFTS0350L.

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 : 25.06.2021  
घोषणा की तारीख / Date of Pronouncement : 25.06.2021

**आदेश / ORDER**

**PER INTURI RAMA RAO, AM:**

This is an appeal filed by the appellant society directed against the order of learned Commissioner of Income Tax (Exemption), Pune (hereinafter referred as “Id.CIT(E)” dated 02.10.2020 passed under Sec.80G(5)(vi) of the Income Tax Act, 1961 (hereinafter referred as “the Act”).

2. The brief facts of the case are the appellant is a Society duly registered under the Societies Registration Act, 1860 on 16.07.2002. The appellant trust was also registered under Section 12AA of the Income Tax Act w.e.f. 01.04.2006. Originally, the appellant trust was also recognized u/s 80G(5)(vi) of the Act for the period from 01.04.2006 to 31.03.2008 and a fresh application for grant of recognition u/s 80G(5)(vi) of the Act was filed on 02.12.2019 in Form 10G. On receipt of the said application, the Id.CIT(E), issued letter dated 14.01.2020 calling for certain documents / information / clarification on 23.01.2020.

3. It is the case of the appellant society that it had responded to the notice issued by the Id.CIT(E). However, due to prevailing Covid-19 Pandemic, it could not submit the full details. However, the Id.CIT(E) had rejected the application for grant of recognition on the ground that the application could not be processed as no details were furnished by the appellant society substantiating the genuineness of the activities of the appellant society. Accordingly, the Id.CIT(E) denied the grant of recognition vide order dated 02.10.2020.

4. Being aggrieved by the order of the Id.CIT(E) denying the recognition under Sec.80G(5)(vi) of the Act, the appellant is in appeal before us in the present appeal.

5. When the appeal was called on, none appeared on behalf of the assessee.

6. We heard the Id.CIT-DR. The only issue in the present appeal relates to the grant of recognition u/s 80G(5)(vi) of the Act. The Id.CIT(E) had denied the grant of recognition on the ground that the appellant society had

not complied with the notices issued calling for certain documents / information / clarification so as to enable the Id.CIT(E) to satisfy himself as to the genuineness of the activities undertaken by the appellant society. It is a matter of record that the proceedings before Id.CIT(E) had taken place during the pandemic period prevailing in the country. Even the Hon'ble Supreme Court considering the difficulties being faced by the citizens of the country on account of prevailing Covid-19 pandemic, had extended the limitation period prescribed under various statutes. Drawing guidance from spirit of the decision of the Hon'ble Supreme Court, we are of the opinion that the appellant society is prevented by sufficient and reasonable cause to comply with the notice issued by the Id.CIT(E). Therefore, in order to meet the ends of justice, the matter requires remission to the file of Id.CIT(E) for denovo consideration of the application in accordance with the law. We order accordingly. Accordingly, the appeal filed by the assessee is partly allowed for statistical purposes.

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

Order pronounced on 25<sup>th</sup> day of June, 2021.

**Sd/-**

**(PARTHA SARATHI CHAUDHURY)**  
न्यायिक सदस्य/JUDICIAL MEMBER

**Sd/-**

**(INTURI RAMA RAO)**  
लेखा सदस्य/ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 25<sup>th</sup> June, 2021.  
Yamini

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent
3. CIT(Exemption), Pune.
4. Addl/Joint Commissioner of Income Tax,  
Exemption Range, Pune.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "बी" /  
DR, ITAT, "B" Pune;
6. गार्ड फाईल / Guard file.

आदेशानुसार / BY ORDER,

// True Copy //

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