

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

**BEFORE SHRI S.S.GODARA, JUDICIAL MEMBER AND**  
**DR.DIPAK P.RIPOTE, ACCOUNTANT MEMBER**

**आयकरअपीलसं. / ITA No.2039/PUN/2019**  
**निर्धारण वर्ष / Assessment Year: 2019-20**

Apprentice Project Foundation, S.No.206, DYNASTY, J-1102, Near Malpani Greens Society, Kaspate Wasti, Wakad, Pune – 411057. PAN: AAQCA 5629 L	Vs	The Commissioner of Income Tax – Exemption, Pune.
Appellant/ Assessee		Respondent /Revenue

Assessee by	None.
Revenue by	Shri Anurag Shivastava – DR
Date of hearing	10/06/2022
Date of pronouncement	15/06/2022

**आदेश / ORDER**

**PER S.S.Godara, JM:**

This Assessee's appeal is directed against the Commissioner of Income Tax(Exemption), Pune's order, dated 31.08.2019 passed in case no.ITBA/EXMS/EXM-1/2019-20/1017698183(1) involving proceedings u/s 12AA(1)(b)(ii) of the Income Tax Act, 1961 in short "the Act".

Case called twice. None appears at the assessee's behest. It is accordingly proceeded ex-parte.

2. Coming to assessee's sole substantive ground that the CIT(E) has erred in law on facts in declining section 12AA registration filed on 23.02.2019, we note at the outset with the able assistance coming from the Revenue side that it had been issued a show cause notice dated 16.03.2019 which stood returned with the remarks "not claimed". This

appears to have formed the sole reason for the learned CIT(E) to reject the assessee's foregoing registration.

3. Learned departmental representative could hardly rebut the clinching factual position emanating from the CIT(E)'s discussion that the assessee's object clause(s) in its corresponding trust deed have nowhere been considered as to under which limb of section 2(15) of the Act do they fall. This is indeed coupled with the fact that CIT(E)'s order has been passed ex-parte as well. Faced with the situation, we deem it appropriate to restore the assessee's instant section 12AA grievance back to the CIT(E) for this afresh adjudication as per law within three effective opportunities. Ordered accordingly.

4. Delay of 49 days in filing of instant appeal stands condoned.

5. This assessee's appeal is allowed for statistical purpose in above terms.

Order pronounced in the open Court on 15<sup>th</sup> June, 2022.

Sd/-  
(DIPAK P.RIPOTE)  
ACCOUNTANT MEMBER

Sd/-  
(S S GODARA)  
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 15<sup>th</sup> June, 2022/ SGR\*

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

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

आदेशानुसार / BY ORDER,

// TRUE COPY //

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