

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

BEFORE SHRI R.S. SYAL, VICE PRESIDENT  
AND  
SHRI S.S. VISWANETHRA RAVI, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.139/PUN/2020  
निर्धारण वर्ष / Assessment Year : 2019-20

Netra Seva Kendra,  
250, D3, Shaniwar Peth,  
Pune – 411030

PAN : AABTN4056C

.....अपीलार्थी / Appellant

**बनाम / V/s.**

The CIT, Exemption,  
Pune

.....प्रत्यर्थी / Respondent

Assessee by : Shri Sarvesh Khandelwal  
Revenue by : Shri Kalika Singh

सुनवाई की तारीख / Date of Hearing : 05-07-2022  
घोषणा की तारीख / Date of Pronouncement : 07-07-2022

**आदेश / ORDER**

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

This appeal by the assessee against the order dated 30-11-2019 passed by the Commissioner of Income Tax (Exemption), Pune [(“CIT(Exemption)”) for assessment year 2019-20.

2. Heard both the parties and perused the material available on record. We note that the assessee made an online application in Form No. 10A for approval of the Trust/Institution u/s. 12AA of the Act on 05-05-2019. The CIT(Exemption) issued letter to the assessee requesting to upload certain information/clarification. In compliance, the assessee uploaded details in ITBA portal. According to the CIT(Exemption) the compliance made by the

assessee is not complete in respect of amended copy of Trust Deed/MOA. The ld. AR submits that all the details sought by the CIT(Exemption) were uploaded and the finding of non-furnishing of details by the CIT(Exemption) is incorrect. Therefore, we find the order of CIT(Exemption) in rejecting the approval u/s. 12AA of the Act is not justified and the assessee requires another opportunity in support of its claim. The ld. DR did not report objection in remanding the matter to the file of CIT(Exemption). Therefore, considering the facts and circumstances of the case and in the interest of justice, we deem it proper to remand the matter to the file of CIT(Exemption) for necessary examination and the assessee is liberty to file evidences, if any, in support of its claim. Thus, the grounds raised by the assessee are allowed for statistical purpose.

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

Order pronounced in the open court on 07<sup>th</sup> July, 2022.

Sd/-  
(R.S. Syal)  
VICE PRESIDENT

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

पुणे / Pune; दिनांक / Dated : 07<sup>th</sup> July, 2022.  
रवि

**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 Addl./Joint CIT, Exemption Range, Pune
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "ए" बेंच,  
पुणे / DR, ITAT, "A" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.  
//सत्यापित प्रति// True Copy//

आदेशानुसार / BY ORDER,

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