

**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.136/PUN/2022**

Shri Vateshvar Shikshan Prasarak Sanstha, 5, Ground Floor, Matruprem Apartment, Gharpure Ghat, Ashok Stambh, Nashik – 422005. PAN: AAJTS 4385 F	Vs	The CIT(Exemption), Pune.
Appellant/ Assessee		Respondent /Revenue

Assessee by	Shri Sanket Joshi – AR
Revenue by	Shri Rajarshi Dwivedy - DR
Date of hearing	07/07/2022
Date of pronouncement	08/07/2022

**आदेश/ ORDER**

**PER DR. DIPAK P. RIPOTE, AM:**

This appeal filed by the Assessee is directed against the order of Id. Commissioner of Income Tax(Exemption), Pune passed under section 12AA(1)(b)(ii) of the Income Tax Act, 1961 [hereinafter also called as “the Act”] dated 31.08.2019.

2. Briefly stated the facts of the case are that the assessee is a trust who E-filed an online application in Form 10A for approval of the Trust/Institution under section 12A of the Income Tax Act, 1961 on 20.02.2019. The assessee trust is registered under Bombay Public Trust Act, 1950. The relevant details namely Trust Deed/MoA were

also uploaded by the assessee. The ld.CIT(E) asked the assessee to upload certain information/clarification in order to process the application. However, the ld.CIT(Exemption) observed that submission uploaded by assessee was incomplete, hence, the ld.CIT(E) rejected application for the grant of registration under section 12AA(1)(b)(ii) of the Income Tax Act, 1961.

3. Aggrieved by the order of ld.CIT(Exemption), the assessee has approached the Tribunal.

4. The appeal is time barred by 455 days. The assessee appeal is condoned since falling in the Covid-19 pandemic outbreak period. We, therefore, admit the appeal, for adjudication.

5. We have heard both the parties and perused the relevant material on record. On perusal of the order of the ld.CIT(E), it is an admitted position that the ld.CIT(E) has not decided issue on objects, instead, he dismissed the appeal ex-parte. Therefore, the assessee, in our view, should not be precluded an opportunity of hearing on merits. In view of the aforementioned reasons, we set-aside the impugned order and remit the matter to the file of the ld.CIT(E) with a direction to dispose of the application afresh on merits as per law after allowing a reasonable opportunity of hearing to the assessee.

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

Order pronounced in the open Court on 8<sup>th</sup> July, 2022.

**Sd/-**  
**(S.S.GODARA)**  
**JUDICIAL MEMBER**

**Sd/-**  
**(DR. DIPAK P. RIPOTE)**  
**ACCOUNTANT MEMBER**

पुणे / Pune; दिनांक / Dated : 8<sup>th</sup> July, 2022/ SGR\*

**आदेशकीप्रतिलिपिअग्रेषित / 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. विभागीयप्रतिनिधि, आयकर अपीलीय अधिकरण, "ए" बेंच,  
पुणे / DR, ITAT, "A" Bench, Pune.
6. गार्डफ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// TRUE COPY //

Senior Private Secretary  
आयकरअपीलीयअधिकरण, पुणे/ITAT, Pune.