

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

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

आयकरअपीलसं. / ITA No.286/PUN/2021

Sakal Maratha Samaj, Bajjabai Society, Pipeline Road, Savedi, Ahmednagar – 414003. PAN: AAYTS 0499 K	Vs	The CIT(Exemption), Pune.
Appellant/ Assessee		Respondent /Revenue

Assessee by	None.
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 26.02.2020.

2. Briefly stated facts of the case are that the appellant assessee made an online application in Form 10A for approval of the Trust/Institution under section 12AA of the Income Tax Act, 1961 on 07.08.2019. The applicant is registered under Societies Registration Act, 1860 with Registration No:MAH/4/2/2019/AHMEDNAGAR dated 19.06.2019. The Id.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.ICT(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. At the time of hearing of the appeal, none appeared on behalf of the assessee.

4. We have heard ld.DR for the Revenue 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.

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

Order pronounced in the open Court on 8th July, 2022.

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

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

पुणे / Pune; दिनांक / Dated : 8th 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, "बी" बेंच,
पुणे / DR, ITAT, "B" Bench, Pune.
6. गार्डफ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// TRUE COPY //

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