

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

BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER
AND
SHRI S.S. VISWANETHRA RAVI, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.152/PUN/2022

Shri Dombivli Kutchi Bhanushali
Mitra Mandal,
Plot No. 16, Shree Hanuman CHS,
Shyamji KV Bhanushali Road,
Nandivali Road, Dombivli East,
Thane - 421201, Maharashtra

PAN : AAJTS4968C

.....अपीलार्थी / Appellant

बनाम / V/s.

Commissioner of Income Tax (Exemption),
Pune

.....प्रत्यर्थी / Respondent

Assessee by : Shri Sumit Mantri
Revenue by : Shri Abhinay Kumbhar

सुनवाई की तारीख / Date of Hearing : 20-07-2022
घोषणा की तारीख / Date of Pronouncement : 21-07-2022

आदेश / ORDER

PER S.S. VISWANETHRA RAVI, JM :

This appeal by the assessee against the order dated 26-09-2020 passed by the Commissioner of Income Tax (Exemption), Pune ["CIT(Exemption)].

2. We find that this appeal was filed with a delay of 464 days. Upon hearing both the parties, we find that the delay of 464 days is saved by the

decision of Hon'ble Supreme Court passed during National Lockdown imposed on account of pandemic Covid-19. Therefore, the delay of 464 days is condoned.

3. The only issue is to be decided is as to whether the CIT (Exemption) justified in rejecting the approval u/s. 12AA of the Act.

4. Heard both the parties and perused the material available on record. We note that the assessee made an application in Form No. 10A for approval u/s. 12AA of the Act in the category of Charitable Trust/Institution on 26-02-2020. Considering the same, the CIT (Exemption) issued notice dated 08-06-2020 through ITBA portal requesting the assessee to upload certain other information/clarification by 30-06-2020. According to CIT (Exemption) there was no information / clarification filed by the assessee, such as, Declaration u/s. 13(1)(c) of the Act, NOC from the owner of the premises, Identity details of trustees/Directors, Note on activities conducted in the last three years or since inception, Undertaking for non-infringement of 1st Proviso to section 2(15) of the Act, Bank account statements, Supportive credible evidence in respect of activities carried out, etc. The ld. AR admits that there was no opportunity for the assessee to upload the said details due to National Lockdown during Pandemic Covid-19 and prayed to remand the matter to the file of CIT (Exemption) for its fresh consideration. The ld. DR did not report objection in remanding the issue to the file of CIT (Exemption). Considering the submissions of ld. AR and ld. DR and in the interest of justice, we deem it proper to remand the issue to the file of CIT

(Exemption) for its fresh consideration. The assessee is liberty to file evidences, if any, in support of its claim.

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

Order pronounced in the open court on 21st July, 2022.

Sd/-
(Inturi Rama Rao)
ACCOUNTANT MEMBER

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

पुणे / Pune; दिनांक / Dated : 21st 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