

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

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

**आयकर अपील सं. / ITA No's.416 & 627/PUN/2020**  
**निर्धारण वर्ष / Assessment Year :-**

D.Y.Patil International University, Sector 29, Nigdi Pradhikaran, Akurdi, Pune – 411044. PAN: AAAJD 1365 R	V s	The Commissioner of Income Tax(Exemption), Pune.
Appellant/ Assessee		Respondent /Revenue

Assessee by	Shri S N Puranik – AR
Revenue by	Shri Naveen Gupta – DR
Date of hearing	10/08/2022
Date of pronouncement	01/11/2022

**आदेश/ ORDER**

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

Both these appeals arises out of Id.CIT(Exemption) orders rejecting assessee's application under section 12AA of the Income Tax Act, 1961. Both these appeals were clubbed, heard together and disposed of by a common order. The assessee in ITA No.627/PUN/2020 raised the following grounds of appeal:

- “1. *Commissioner of Income Tax(Exemption), Pune has erred in rejecting registration U/s..12A/12AA of The Income Tax Act, 1961. Same may please be granted.*
2. *Honorable CIT has erred in alleging non-compliances. In fact, it appears CIT(Exemptions) has not applied his mind to submissions made and on his record.*
3. *Honourable CIT(Exemptions) has erred in stating “I am not satisfied about the Charitable Nature of the object as well as genuineness of activities of the institution” when the university is established by special Act by Statute.*

*Trust Activity Note and Trust Accounts are submitted with form 10A, Application.*

*Appellant prays to direct the CIT to Grant Registration.*

4. *Pr. CIT has erred not being just and fair in passing the order and passing perverse order, without considering COVID Lock Down and Extension, notification referred by Him.*
5. *Appellant prays to add, alter, amend, modify, clarify and / or withdraw the ground/s of appeal during the proceedings.”*

2. The assessee in ITA No.416/PUN/2020 raised the following grounds of appeal:

- “1. *Commissioner of Income Tax(Exemption), Pune has erred in rejecting registration U/s..12A/12AA of The Income Tax Act, 1961. Same may please be granted.*
2. *Honorable CIT has erred in not allowing proper opportunity of being heard. Order is bad in law for lack of opportunity.*
3. *Pr. CIT has erred not being just and fair in passing the order.*
- 4 *Appellant prays to add, alter, amend, modify, clarify and/or withdraw the ground/s of appeal during the proceedings.”*

**ITA No.627/PUN/2020 :**

3 The only issue involved is eligibility of assessee under section 12AA of the Act. In appeal no.627/PUN/2020 the assessee has appealed against the Id.CIT(Exemption)’s order dated 01.10.2020. The Id.CIT(Exemption) vide order dated 01.10.2020 rejected assessee’s application dated 29.03.2020 u/s.12AA. The time limit for disposal of the application has been extended to 31/03/2021 as per CBDT Notification No.S.O.2033(E), dated 24/06/2020 read with provisions of The Taxation and Other Laws (Relaxation of Certain

Provisions) Ordinance 2020, No.2 of 2020 dated 31/03/2020. The Id.CIT(Exemption) rejected assessee's application on the ground that applicant has not furnished the requisite details. Similarly, in ITA No.416/PUN/2020 Id.CIT(Exemption) vide order dated 30.09.2019 rejected assessee's application for registration under section 12AA of the Act on the ground that assessee has not furnished the requisite details. The Id.Authorised Representative(Id.AR) of the assessee submitted that assessee had uploaded the requisite details on the Income Tax Department's Portal. The assessee filed copies of the Screenshots to demonstrate that the details were uploaded, however, it is a fact that Id.CIT(Exemption) has rejected the registration u/s.12AA only on the ground of non-availability of particulars. Thus, the Id.CIT(Exemption) has not applied his mind towards the objects of the assessee, actual activities of the assessee and whether assessee fulfils the conditions mentioned under section 12AA of the Act, therefore in the interest of justice, the case is set-aside to the Id.CIT(Exemption) to decide the application denovo after giving opportunity to the assessee. The Id.CIT(Exemption) shall decide the application in the light of Hon'ble Supreme Court recent decision in the case of New Noble Education Society & Others in Civil Appeal No.3795 of 2014 order dated 19.10.2022 and all other applicable provisions. Accordingly, the assessee's appeal is allowed for statistical purpose.

**ITA No.416/PUN/2020 :**

4. As we have noted above that the assessee has raised identical ground of appeal and the facts of this appeal under consideration are almost identical to the facts in ITA No.627/PUN/2020. Therefore, our decision in **ITA No.627/PUN/2020** will apply *mutatis-mutandis* to the appeal number in **ITA No.416/PUN/2020**. Accordingly, this appeal of the assessee is also allowed for statistical purpose.

5. To sum up, both appeal of the assessee are allowed for statistical purpose.

Order pronounced in the open Court on 1<sup>st</sup> November, 2022.

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

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

पुणे / Pune; दिनांक / Dated : 1<sup>st</sup> Nov, 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  
आयकर अपीलीय अधिकरण, पुणे/ITAT, Pune.