

**IN THE INCOME TAX APPELLATE TRIBUNAL 'A' BENCH, PUNE**

**BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER  
AND  
SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER**

**ITA No. 180/PUN/2021**

Madhv Seva Mandal  
401 Tulips CHS Ltd.,  
Bhandrakar Institute Road,  
801 Deccan Gymkhana, Pune-411 004  
PAN: AAFTM 5069E

Appellant

Vs.

The C.I.T. Exemption Pune.

Respondent

Appellant by : Shri Rajeev Kulkarni, CA

Respondent by : Shri Ganesh Bare

Date of Hearing : 25-11-2022

Date of Pronouncement : 29-11-2022

**ORDER**

**PER PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER**

This appeal preferred by the assessee emanates from order of the Id.

C.I.T. Exemption, Pune 25-03-2021 as per the following grounds of appeal.

1. *On the facts, circumstances and in law, the CIT Exemption, Pune, has erred in rejecting the application of the Appellant made for registration u/s 12AA (1)(b)(ii) without appreciating all the facts and circumstances and submission made and coming to untenable conclusions based on irrelevant and extraneous conditions not warranted by law. The appellant may be granted registration in accordance with law.*
2. *The appellant craves leave to add, amend, alter or delete any one or more of the grounds of appeal as may be required in the nature and circumstances of the case."*

2. The solitary grievance of the assessee is the rejection of application for registration u/s 12AA of the Income-tax Act, 1961 (hereinafter referred to as "the Act") by the Id. CIT Exemption.

3. At the time of hearing, the Id. A.R of the assessee prayed for an adjournment which is rejected. Parties are heard, materials on record are considered and the matter is adjudicated on merits.

4. The relevant facts are that the assessee made an online application in form No. 10A for approval of the Trust/Institution u/s 12AA of the Act on 23-09-2020 under the category of Religious-cum-Charitable Trust/Institution. The assessee is registered under the Bombay Public Trust Act, 1950 with registration No. e/8076/9 dated 08-01-2017.

5. It is evident from para 3 and 4 of the order of the Id. CIT Exemption that the assessee has not filed certain documents/evidences specifically regarding the Donations Received for Corpus Fund and that the assessee has also not submitted copies of directions received from donors treating the same donation towards corpus. We also observe from the date of order of the Id. CIT Exemption i.e. 25-03-2021 that the period is covered by the pandemic and it is in all probabilities because of which the assessee was not able to furnish the requisite details before the concerned authority. We are of the considered view that the matter needs to be verified in detail and therefore, in the interest of justice, we set aside the order of the Id. CIT Exemption and remand the matter back to his file to re-adjudicate as per law considering the detailed evidences that should be filed before him by the assessee and at the same time, we direct the assessee to be present before the Id. CIT Exemption with all the relevant documents/evidences to represent their case on merits. Grounds of appeal are allowed for statistical purposes.

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

Order pronounced in the open Court on this 29<sup>th</sup> day of November, 2022

Sd/-

sd/-

**(INTURI RAMA RAO)**  
**ACCOUNTANT MEMBER**

**(PARTHA SARATHI CHAUDHURY)**  
**JUDICIAL MEMBER**

Pune; Dated, the 29<sup>th</sup> November 2022  
Ankam

**Copy of the Order forwarded to :**

1. The Appellant.
2. The Respondent.
3. The Pr. CIT 4 Pune
4. D.R. ITAT 'A' Bench
5. Guard File

BY ORDER,

Sr. Private Secretary  
ITAT, Pune.

**/// TRUE COPY ///**

1	Draft dictated on	25-11-2022	Sr.PS/PS
2	Draft placed before author	28-11-2022	Sr.PS/PS
3	Draft proposed and placed before the second Member		JM/AM
4	Draft discussed/approved by second Member		AM/JM
5	Approved draft comes to the Sr. PS/PS		Sr.PS/PS
6	Kept for pronouncement on	29-11-2022	Sr.PS/PS
7	Date of uploading of order	29-11-2022	Sr.PS/PS
8	File sent to Bench Clerk	29-11-2022	Sr.PS/PS
9	Date on which the file goes to the Head Clerk		
10	Date on which file goes to the A.R		
11	Date of dispatch of order		

T.S. No. 2021  
Madhya Seva Mandal