

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

BEFORE SHRI R.S. SYAL, VICE PRESIDENT AND  
SHRI S.S. VISWANETHRA RAVI, JUDICIAL MEMBER

आयकर अपील सं. / ITA. Nos.295 & 296/PUN/2023

Educate to Elevate Trust, 383/C, Khopkar Heights, Rasta Peth, Pune – 411 001 Maharashtra PAN : AABTE0832D	Vs.	CIT (Exemption), Pune
Appellant		Respondent

Assessee by Shri Mahavir Jain  
Revenue by Shri Mallikarjun Utture

Date of hearing 02-05-2023  
Date of pronouncement 03-05-2023

आदेश / ORDER

PER R.S. SYAL, VP :

These two appeals by the assessee are directed against the *ex parte* orders dated 17-01-2023 passed by the CIT(Exemption) denying the benefit of registration u/s.12AA and approval u/s.80G of the Income-tax Act, 1961 (hereinafter also called 'the Act').

2. It is seen that the assessee filed Form No.10B for granting registration u/s.12AA and approval u/s.80G respectively. In order to verify the genuineness of the activities carried out by the assessee, some notices were issued to the assessee through the

ITBA Portal on 26-11-2022 and 27-11-2022 calling for uploading of certain documents. The assessee did not respond to the said notices. In the absence of any compliance from the side of the assessee, the Id. CIT(Exemption) chose to reject the applications of the assessee for grant of registration u/s.12AA and approval u/s.80G. Against the said rejection, the assessee has approached the Tribunal.

3. The Id. AR submitted that the assessee's case could not be presented before the Id. CIT(E) properly due to reasons beyond the control of the assessee. He, therefore, prayed for giving another opportunity to represent the case. Considering the entirety of facts and circumstances, we are of the considered opinion that it would be just and fair if the impugned orders are set-aside and the matter is remitted to the file of the Id. CIT(E) with a direction to decide the issues afresh as per law after allowing a reasonable opportunity of hearing to the assessee. We order accordingly. Needless to say, the assessee will be at liberty to lead any fresh evidence in support of its point of view in the fresh proceedings.

4. In the result, the appeals are allowed for statistical purposes.

Order pronounced in the Open Court on 03<sup>rd</sup> May, 2023.

Sd/-  
**(S.S. VISWANETHRA RAVI)**  
**JUDICIAL MEMBER**

Sd/-  
**(R.S.SYAL)**  
**VICE PRESIDENT**

पुणे Pune; दिनांक Dated : 03<sup>rd</sup> May, 2023  
सतीश

**आदेश की प्रतिलिपि □ ग्रेषित/Copy of the Order is forwarded to:**

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent
3. The Pr. CIT concerned
4. DR, ITAT, 'A' Bench, Pune
5. गार्ड फाईल / Guard file.

**आदेशानुसार/ BY ORDER,**

**// True Copy //**

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

		Date	
1.	Draft dictated on	02-05-2023	Sr.PS
2.	Draft placed before author	03-05-2023	Sr.PS
3.	Draft proposed & placed before the second member		JM
4.	Draft discussed/approved by Second Member.		JM
5.	Approved Draft comes to the Sr.PS/PS		Sr.PS
6.	Kept for pronouncement on		Sr.PS
7.	Date of uploading order		Sr.PS
8.	File sent to the Bench Clerk		Sr.PS
9.	Date on which file goes to the Head Clerk		
10.	Date on which file goes to the A.R.		
11.	Date of dispatch of Order.		

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