

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

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

आयकर अपील सं. / ITA No.548/PUN/2023

Olava Samajik Vikas Sanstha, Near Krushi Utpanna Bazar Samiti, Tal. Pen, Dist. Raigad-402107. PAN : AAATO1264A	Vs.	CIT (Exemption), Pune.
Appellant		Respondent

Assessee by : Shri Ajinkya M. Vaishampayan  
Revenue by : Shri J. P. Chandraker

Date of hearing : 23.05.2023  
Date of pronouncement : 24.05.2023

**आदेश / ORDER**

**PER INTURI RAMA RAO, AM :**

This is an appeal filed by the assessee being aggrieved by the order passed by the Id. Commissioner of Income Tax, Exemption, Pune ['CIT, Exemption'] dated 11.03.2023 denying the grant of approval u/s 80G(5)(iv) of the Income Tax Act, 1961 ('the Act').

2. The brief facts of the case are that the appellant trust had filed an application in Form 10AB under clause (iii) of first proviso to sub-section (5) of section 80G of the Act 09.09.2022. On receipt of

the said application, ld. CIT, Exemption had called upon the appellant trust to uphold certain information, such as copy of the existing order of approval, copy of the order of the provisional approval u/s 80G(5)(vi) in Form No.10AC issued under the provisions of clause (iv) of first proviso to section 80G(5) of the Act. According to the ld. CIT, Exemption, the said information was not uploaded by the assessee trust and, therefore, he was of the opinion that it is not a fit case for grant of approval under clause (iii) of first proviso to section 80G(5) and, accordingly, rejected the registration vide order dated 11.03.2023.

3. Being aggrieved, the appellant is in appeal before us in the present appeal.

4. It is submitted before us that the information called for by the ld. CIT, Exemption was uploaded vide Acknowledgement No.919379961120123, which is placed at page no.8 of the Paper Book. It is further submitted that without considering the information uploaded by the assessee trust, the ld. CIT, Exemption drew adverse inference. Thus, he submitted that the matter may be

remanded for *de novo* consideration of the ld. CIT, Exemption, for which ld. CIT-DR has no serious objection. I order accordingly.

5. In the result, the appeal filed by the assessee stands partly allowed.

Order pronounced on this 24<sup>th</sup> day of May, 2023.

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

**Sd/-**  
**(INTURI RAMA RAO)**  
**ACCOUNTANT MEMBER**

पुणे / Pune; दिनांक / Dated : 24<sup>th</sup> May, 2023.

*Sujeet*

**आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT, Exemption, Pune.
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "A" बेंच, पुणे / DR, ITAT, "A" Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

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