

IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE BENCH "B" : PUNE

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER  
AND  
DR. DIPAK P. RIPOTE, ACCOUNTANT MEMBER

ITA.No.461/PUN./2023  
[U/sec.12AB(1)(b)(ii) of the I.T. Act, 1961]

Solapur CETP Akkalkot Road MIDC Association, Plot No.P-27, MIDC, Akkalkot Road, Near Water Tank, Solapur-413 006 Maharashtra. PAN AAMAS5304A	vs.	The CIT (Exemption), Room No.322, 3 <sup>rd</sup> Floor, PMT Bldg., Shankar Sheth Road, Pune – 411 037. Maharashtra.
(Appellant)		(Respondent)

For Assessee :	Shri Vishnu Bhutada
For Revenue :	Shri Sardar Singh Meena

Date of Hearing :	16.05.2023
Date of Pronouncement :	25.05.2023

**ORDER**

**PER SATBEER SINGH GODARA, J.M.**

This assessee's appeal arises against the against the Commissioner of Income Tax (Exemption) [in short the "CIT(E)"], Pune, Pune's DIN & Notice No.ITBA/EXM/F/EXM45/2022-23/1050231387(1), dated 28.02.2023, involving proceedings u/sec. 12AA of the Income Tax Act, 1961 (in short "the Act").

Heard both the parties. Case file perused.

2. It emerges during the course of hearing with the able assistance coming from the both the sides that the assessee's sole substantive grievance pleaded herein challenges correctness of the CIT(E)'s action in not granting registration in Form No.10AB under clause (iii) of clause (ac) of sub-section (1) of sec.12A of the Act. Learned counsel submitted that that the assessee is indeed engaged in the activity of 'preservation of environment' by setting-up effluent treatment plant for treating effluents generated by industries in MIDC located in Solapur city thereby preventing hazards of the effluents generated by the industries and the said activity is specifically covered u/s.2(15) of the I.T. Act which has been inserted by Finance Act No.2/2009 w.e.f. 01.04.2009. He submitted that the lower authorities never afforded effective opportunity(ies) supra, rejecting the instant registration application.

3. Learned CIT-DR could hardly dispute the clinching fact during the course of hearing that the CIT(E)'s impugned order nowhere deals with the assessee's object clauses and activities alleged to have been carried-out as per its explanation during the lower proceedings. The fact also remains that the assessee had not placed all the relevant requirements in the impugned proceedings by placing on record the relevant evidence(s). Faced with this situation, we

deem it appropriate to restore the assessee's sole substantive grievance back to the CIT(E) for his afresh appropriate adjudication as per law preferably within three effective opportunities of hearing. Ordered accordingly.

4. This assessee's appeal is allowed for statistical purposes in above terms.

Order pronounced in the open Court on 25.05.2023.

Sd/-  
[DR. DIPAK P. RIPOTE]  
ACCOUNTANT MEMBER  
Pune, Dated May, 2023  
VBP/-  
Copy to

Sd/-  
[SATBEER SINGH GODARA]  
JUDICIAL MEMBER

1.	The appellant
2.	The respondent
3.	The Addl./Joint CIT – Exemption Range, Pune.
4.	D.R. ITAT, Pune “B” Bench, Pune
5.	Guard File.

//By Order//

Assistant Registrar, ITAT, Pune Benches  
Pune.