

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

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

I.T.A.Nos.536 & 537/PUN./2023  
[U/sec.12AA and Sec.80G of the I.T. Act, 1961]

Sanmati Educational Society Welfare Society, 8/B Sammitra Housing Society, Bara Bungalow, Malegaon Society, S.O. Sangameshwar, Nashik PIN 423 203 Maharashtra. PAN AAQTS1697B (Appellant)	vs.	The Commissioner of Income Tax (Exemption), Room No.322, 3 <sup>rd</sup> Floor, Income Tax Office, PMT Bldg., Shankar Sheth Road, Pune – 411 037 Maharashtra. (Respondent)
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For Assessee :	-None-
For Revenue :	Shri Deepak Garg

Date of Hearing :	24.05.2023
Date of Pronouncement :	25.05.2023

**ORDER**

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

These assessee's twin appeals I.T.A.Nos.536 & 537/PUN./2023 arise against the CIT (Exemption), Pune's Din & Notice Nos.ITBA/EXM/F/EXM45/2022-23/1050395605(1) dated 03.03.2023 and 1051064678(1), dated 21.03.2023, involving proceedings u/sec.12AA and sec.80G of the Income Tax Act, 1961 (in short "the Act"); respectively.

Cases called twice. None appears at assessee's behest. It is accordingly proceeded ex-parte.

2. We notice with the able assistance coming from the Revenue side that the CIT(E) both orders under challenge rejecting the assessee's registration u/sec.12AA and 80G of the Act, respectively have been passed ex-parte after holding that it had failed to file all the necessary details in respect thereof. Learned CIT-DR invited our attention to the CIT(E)'s former order in paras 2 and 2.1 that the latter had afforded ample opportunities of hearing to the assessee to do the needful by way of filing all clarifications regarding date of commencement of activity, expiry of date of registration, objections, compliance thereof, main trustees/directors, year-wise list of donations with donors, notes on activities, business undertakings etc. Mr. Garg strongly argued that we ought to confirm the learned CIT(E)'s both the orders under challenge rejecting sec.12AA as well as sec.80G registration.

3. We have given our thoughtful consideration to the assessee's pleadings and Revenue's above stated arguments. We are of the opinion that larger interest of justice would be met in case the learned CIT(E) re-decides the issue(s) afresh within two effective opportunities of hearing. We make it clear that we are restoring both these issues back to the CIT(E) in light of the fact that there is no categorical finding in either of these two orders doubting the assessee's objectives/activities, if any on merits. We, therefore, make it clear that in the

instant remand proceedings, the assessee would be entitled only for two effective opportunities at its own risk and responsibility. Ordered accordingly.

4. Delay of one day is condoned in larger interest of justice.

5. These assessee's twin appeals are allowed for statistical purposes. A copy of this common order be placed in the respective case files.

Order pronounced in the open Court on 25.05.2023.

Sd/-  
[DR. DIPAK P. RIPOTE]  
ACCOUNTANT MEMBER

Sd/-  
[SATBEER SINGH GODARA]  
JUDICIAL MEMBER

Pune, Dated 25<sup>th</sup> May, 2023

VBP/-

Copy to

1.	The appellant
2.	The respondent
3.	The Addl./Joint CIT (Exemptions Range), Pune.
4.	The Assessing Officer, Exemption, Ward-1(1), Nashik
5.	D.R. ITAT, Pune "B" Bench, Pune
6.	Guard File.

//By Order//

Assistant Registrar, ITAT, Pune Benches,  
Pune.