

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

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

आयकर अपील सं. / ITA No.492/PUN/2023  
निर्धारण वर्ष / Assessment Year : 2023-24

Aarti Saibaba Rachanakar Shri Madhavrao Adkar Pratisthan, 966- B, Shanta Co-op. Hsg. Society, Gokhalenagar Road, Pune- 411016. PAN : AAATA7659K	Vs.	CIT (Exemption), Pune.
Appellant		Respondent

Assessee by : Shri Abhay A. Avchat  
Revenue by : Shri Keyur Patel

Date of hearing : 18.05.2023  
Date of pronouncement : 19.05.2023

**आदेश / ORDER**

**PER INTURI RAMA RAO, AM:**

This is an appeal filed by the assessee directed against the order of Id. Commissioner of Income Tax, Exemption, Pune ('the CIT, Exemption') dated 31.03.2023 passed u/s 12AA of the Income Tax Act, 1961 ('the Act').

2. Briefly, the facts of the case are that the appellant trust had filed an application in Form No.10AB under clause (iii) of section

12A(1)(ac) of the Act on 30.09.2022. On receipt of the said application, the Id. CIT, Exemption in order to satisfy himself as to the genuineness of the activities of the appellant trust and compliance with regard to the other conditions prescribed for grant of registration under the provisions of the Act, had called upon the appellant trust to file certain information/clarification and issued notice through ITBA portal on 05.12.2022. According to the Id. CIT, Exemption, the appellant trust had not complied with the said notices despite several opportunities given. Therefore, Id. CIT, Exemption concluded that he could not draw any satisfactory conclusion about the genuineness of activities of the appellant trust and, accordingly, rejected the application for grant of registration as well as the provisional registration granted on 27.05.2021.

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

4. Before us, it is submitted that the appellant trust had filed the requisite information as called for by the Id. CIT, Exemption vide Acknowledgement No.854614521201222 which is placed at page no.58 of the Paper Book and Acknowledgement No.978571511100323 which is placed at page no.67 of the Paper Book. However, Id. CIT, Exemption without considering the

information drew adverse inference and proceeded with rejection of the registration. Therefore, the ld. AR submits that the order of the ld. CIT, Exemption be set-aside with a direction for *de novo* consideration of application for grant of registration. On the other hand, ld. CIT-DR has no serious objection for remanding the matter to the file of the ld. CIT, Exemption. We order accordingly.

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

Order pronounced on this 19<sup>th</sup> day of May, 2023.

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

Sd/-  
(INTURI RAMA RAO)  
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 19<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.