

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.Nos.463 & 462/PUN./2023  
[U/s.12AB & Sec.80G of the I.T.Act, 1961]

Surendra Pathare Foundation, Kharadi, Pune Maharashtra - PIN - 411 014 PAN ABMAS7790P C/o. Shah Khandelwal Jain & Associates, Level 3, Riverside Business Bay, Wellesley Road, Near RTO (Sangam Bridge), Pune.	vs.	The CIT (Exemptions), Room No.322, 3 <sup>rd</sup> Floor, Income Tax Office, PMT Bldg., Shankar Seth Road, Pune - 411 037. Maharashtra.
(Appellant)		(Respondent)

For Assessee :	Ms. Diksha Agarwal
For Revenue :	Shri Sardar Singh Meena

Date of Hearing :	17.05.2023
Date of Pronouncement :	25.05.2023

**ORDER**

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

These assessee's twin appeals arise against the Commissioner of Income Tax (Exemptions) [in short the "CIT(E)'s"] separate DINS & Order Nos. ITBA/EXM/F/EXM45/2022-23/1050669373(1) & 1051618466(1), dated 13.03.2023 and 29.03.2023, involving proceedings u/sec. 12AB and u/sec. 80G of the Income Tax Act, 1961 (in short "the Act") case-wise, respectively.

Heard both the parties. Case files perused.

2. It emerges during the course of hearing that the CIT(E)'s both impugned orders under challenge rejecting the assessee's sec.12AB as well as sec.80G registration hold that it had failed to respond to the corresponding show cause notices regarding mandatory compliance of the charitable objects as well as its activities carried-out; as the case may be.

3. Learned counsel invited our attention to the CIT(E)'s former order in para-2 that the assessee had duly complied with the first notice dated 23.01.2023 and thereafter, he adjourned the matter, which came-up for hearing on 10.03.2023. Learned counsel states in the same breadth that it is this last hearing instance only wherein the assessee has failed to comply with the CIT(E)'s directions.

4. The Revenue could hardly dispute in the CIT(E)'s sec.12AB order that he has decided the issue on 13.03.2023 within a couple of days after the assessee's failure. Be that as it may, the fact remains that there is no adjudication on merits regarding the assessee's objects and activities, as the case may be, for the purposes of its twin registrations in question. That being the case, we restore assessee's both the instant appeals back to the CIT(E) for his afresh adjudication as per law subject to the condition that it shall be now obligatory on the taxpayer before us to appear before him with all of its details and evidences in consequential proceedings to

be finalised within two effective opportunities of hearing.

Ordered accordingly.

5. These assessee's twin appeals are allowed for statistical purposes in above terms. 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 CIT(A), Nashik-1, Nashik.
4.	The PCIT, Nashik.
4.	D.R. ITAT, Pune "B" Bench, Pune
5.	Guard File.

//By Order//

Assistant Registrar, ITAT, Pune Benches  
Pune.