



॥ आयकर अपीलीय न्यायाधिकरण, पुणे "बी" न्यायपीठ, पुणे में ॥



**IN THE INCOME TAX APPELLATE TRIBUNAL, PUNE "B" BENCH, PUNE
BEFORE HON'BLE SHRI S. S. VISWANETHRA RAVI, JUDICIAL MEMBER
AND**

SHRI G. D. PADMAHSHALI, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No. 22/PUN/2023

Support Multipurpose Society

Shri-14, Neelmani Society,

Rajeev Nagar, Nashik.

PAN:AAVTS0629L

..... अपीलार्थी / **Appellant**

बनाम / V/s.

Commissioner of Income Tax Officer

Exemption, Pune.

.....प्रत्यर्थी / **Respondent**

द्वारा / Appearances

Assessee by : Smt. Deepa Khare

Revenue by : Shri Rajeev Kumar

सुनवाई की तारीख / Date of conclusive Hearing : 08/06/2023

घोषणा की तारीख / Date of Pronouncement : 08/06/2023

आदेश / ORDER

PER G. D. PADMAHSHALI, AM;

The Assessee Society agitates the order of Ld. Commissioner of Income Tax (Exemption), Pune [for short "**CIT(E)**"] dt. 30/11/2022 passed u/s 80G(5) of the Income-tax Act, 1961 [for short "**the Act**"] rejecting to grant for 80G recognition for the reasons of non-compliance with directions and requirement sought.



2. Without reproducing the grounds raised in the present appeal memo, it shall suffice to state that, the sole and substantive grievance of the appeal is directed against the rejection of grant of 80G recognition.

3. Tersely stated facts borne out of the case records are; the appellant society has e-filed an application in Form No 10AB on 02/05/2022 seeking grant of recognition/registration u/s 80G(5)(iii) under the category of charitable society / institution. The Ld. CIT(E) in-order to verify the objects, genuineness of activities and to ascertain the fulfilment of conditions for granting registration u/s 80G(5) of the Act, was put the appellant to a notice dt. 06/10/2022 thereby calling upon additional documents. Examining the submission, the Ld. CIT(E) without further notice, vide para 5 rejected the application on failure substantiate the genuineness of activities with the credible evidences by the appellant. Aggrieved by the said rejection, the appellant society is in appeal alleging the action of Ld. CIT(E) as **unlawful**.



4. We have heard the rival contentions; and subject to the provisions of rule 18 of ITAT Rules, 1963 perused the material placed on record.

5. Apparently, the preliminary submission of the appellant did not productively prove its eligibility and claim for grant of approval for 80G, as a consequence the Ld. CIT(E) **without further opportunity to the appellant** rejected the application in violation of principle of natural justice as directed by **Clause (ii)(b)(B) of 2nd proviso to section 80G(5)** of the Act. Thus in our view, the action of the Ld. CIT(E) suffered from sufficiency of reasonable opportunity to the appellant to refute the rejection **vis-à-vis** to comply with the requirements sought. It shall be worthy to underlined that the opportunity of being heard should be real, reasonable and effective and same should not be empty formalities, it should not be a paper opportunity, the doctrine of natural justice is a facet of fair play in action and no person shall be saddled with a liability without being heard.



6. For the aforesaid reason, without commenting on the merits of the case, we deem it fit to remand the matter back to the file of Ld. CIT(E) for according three effective opportunities to the appellant society to refute the rejection **vis-à-vis** to comply with the requirements sought.

7. In result, the appeal of the appellant is ALLOWED FOR STATISTICAL PURPOSE as above.

In terms of rule 34 of ITAT Rules, the order pronounced in the open court on this Thursday 08th day of June, 2023.

-S/d-

S. S. VISWANETHRA RAVI
JUDICIAL MEMBER

-S/d-

G. D. PADMAHSHALI
ACCOUNTANT MEMBER

पुणे / PUNE; दिनांक / Dated : 09th day of June, 2023.

आदेशकीप्रतिलिपिअग्रेषित / Copy of the Order forwarded to :

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|---------------------------------------|---------------------------------|
| 1. अपीलार्थी / The Appellant. | 2. प्रत्यर्थी / The Respondent. |
| 3. The Pr. CIT concerned. | 4. The CIT(E) concerned. |
| 5. The DR, ITAT, Pune "B" Bench, Pune | 6. गार्डफ़ाइल / Guard File. |

आदेशानुसार / By Order,
वरिष्ठ निजी सचिव / Sr. Private Secretary
आयकर अपीलीय न्यायाधिकरण, पुणे / ITAT, Pune.