



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



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

BEFORE SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER

AND

SHRI G. D. PADMAHSHALI, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No. 602/PUN/2023

Guru Gobindsinghji Shikshan

Prasarak Mandal Nanded.

Gurudwara Road, Nanded-413601.

PAN:AARTS2878M

..... अपीलार्थी / Appellant

बनाम / V/s.

Commissioner of Income Tax Officer

Exemption, Pune.

..... प्रत्यर्थी / Respondent

द्वारा / Appearances

Assessee by : Shri Pratik Sandbhor

Revenue by : Shri Keyur Patel

सुनवाई की तारीख / Date of conclusive Hearing : 15/06/2023

घोषणा की तारीख / Date of Pronouncement : 15/06/2023

आदेश / ORDER

PER G. D. PADMAHSHALI, AM;

The present appeal is assailed against the DIN: ITBA/EXM/F/EXM45/2022-23/1051716180(1) the order passed u/s 12AB(1)(b) of the Income-tax Act, 1961 [for short "the Act"] of refusal to grant registration by the Commissioner of Income Tax (Exemption), Pune [for short "CIT(E)"].



2. We have heard the rival contentions of both the parties; and subject to the provisions of rule 18 of "ITAT Rules", perused the material placed on record, and we note that;

2.1 The appellant had e-filed an application u/s 12A(1)(ac) of the Act in Form No 10AB on 29/09/2022 thereby seeking 12A registration under the category of charitable trust / institution. The Ld. CIT(E) in-order to verify the objects, activities and to ascertain fulfilment of conditions for granting registration, was put the appellant to a notice dt. 13/01/2023 which were duly complied by online submission.

2.2 Perusing the Form 10AB in the light of submission, the Ld. CIT(E) put assessee to further notice dt. 17/03/2023 and called upon to cure the discrepancies communicated therein. Upon the failure of the appellant to substantiate the activities engaged into by it, the Ld. CIT(E) rejected the application cancelling the provisional registration granted u/s 12AB r.w.s. 12A(1)(ac)(vi) of the Act.



3. Aggrieved thereby, the appellant is in appeal alleging the action of Ld. CIT(E) as in violation of principle of justice on the ground that the failure to adduce the further details in support of activities engaged into was unintentional and attributed towards appellant engagement in the on-going school exams, and thus deserves one more opportunity.

4. Herein we note that, apparently the preliminary submission made by the assessee alongwith the application u/s 12A(1)(ac) did not productively prove the eligibility and claim of the appellant for grant of approval u/s 12AB of the Act, as a consequence the Ld. CIT(E) called upon the appellant to adduce additional and cogent evidences in support of its claim of having engaged into such activities as per it's object clause. However during corresponding period the appellant was conducting school exams, which prevented the appellant assessee from carrying out effectual compliance with the direction of the Ld. CIT(E).



5. In the aforesaid, uncontroverted facts, the rejection without considering the reasonable cause in our considered opinion requires reconsideration.

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

7. Resultantly, the appeal of the appellant is ALLOWED FOR STATISTICAL PURPOSE.

In terms of rule 34 of ITAT Rules, the order pronounced in the open court on this Thursday 15th day of June, 2023.

-S/d-

PARTHA SARATHI CHAUDHURY
JUDICIAL MEMBER

पुणे / PUNE ; दिनांक / Dated : 19th day of June, 2023.

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

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|-------------------------------|---------------------------------|
| 1. अपीलार्थी / The Appellant. | 2. प्रत्यर्थी / The Respondent. |
| 4. The Pr. CIT(E), Pune | 5. DR, ITAT, "A" Bench, Pune |

-S/d-

G. D. PADMAHSHALI
ACCOUNTANT MEMBER

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| 3. The Pr. CIT, Pune |
| 6. गार्ड फ़ाइल / Guard File. |

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