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

BEFORE SHRI R.S. SYAL, VICE PRESIDENT AND
SHRI S.S. VISWANETHRA RAVI, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.447/PUN/2023

Jain Oswal Yuvak Sangh, Flat No.1, Ellara Apartment, Kothi Market, Yard Road, Poonam Moti Nagar, Ahmednagar – 414 001 PAN : AACTJ5490P	Vs.	CIT (Exemption), Pune
Appellant		Respondent

Assessee by	Shri Prasad S. Bhandari
Revenue by	Shri Keyur Patel, CIT-DR
Date of hearing	21-06-2023
Date of pronouncement	22-06-2023

आदेश / ORDER

PER R.S.SYAL, VP :

This appeal by the assessee arises out of the *ex parte* order passed by the CIT(Exemption), Pune on 30-03-2023 denying rejecting the approval u/s.80G(5) of the Income Tax Act, 1961.

2. It is seen that the assessee filed application form No.10AB for granting approval u/s.80G(5) of the Act. The ld.CIT(E), in para No.2.3 has noted that "*The notice was duly served on the assessee through e-portal and was sent on the primary email ID as per latest return filed. However, the assessee neither submitted explanation to the show cause notice till date nor availed the opportunity of being heard*". He, therefore, presumed

that the assessee had nothing to say and eventually refused to grant the approval u/s.80G(5) of the Act. Aggrieved thereby, the assesee is in appeal before the Tribunal.

3. After hearing both the sides and considering the entirety of facts and circumstances of the case, it is seen that the impugned order has been passed *ex parte*. The ld. AR submitted that inadequate opportunity of hearing was granted by the ld. CIT(E). Considering the entirety of facts and circumstances under consideration, we are of the opinion that it would be just and fair if the impugned order is set-aside and the matter is remitted to the file of the ld. CIT(E) with a direction to decide the issue afresh as per law after allowing a reasonable opportunity of hearing to the assessee. We order accordingly. The ld. AR has undertaken that the assessee will render full assistance to the ld. CIT(E) in such fresh proceedings.

4. In the result, the appeal is allowed for statistical purposes.

Order pronounced in the Open Court on 22nd June, 2023.

Sd/-	Sd/-
(S.S. VISWANETHRA RAVI)	**(R.S.SYAL)**
JUDICIAL MEMBER	**VICE PRESIDENT**

पुणे Pune; दिनांक Dated : 22nd June, 2023
सतीश

आदेश की प्रतिलिपि ग्रेषित/Copy of the Order is forwarded to:

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent
3. The CIT concerned
4. DR, ITAT, 'A' Bench, Pune
5. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

// True Copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण ,पुणे / ITAT, Pune

		Date	
1.	Draft dictated on	21-06-2023	Sr.PS
2.	Draft placed before author	21-06-2023	Sr.PS
3.	Draft proposed & placed before the second member		JM
4.	Draft discussed/approved by Second Member.		JM
5.	Approved Draft comes to the Sr.PS/PS		Sr.PS
6.	Kept for pronouncement on		Sr.PS
7.	Date of uploading order		Sr.PS
8.	File sent to the Bench Clerk		Sr.PS
9.	Date on which file goes to the Head Clerk		
10.	Date on which file goes to the A.R.		
11.	Date of dispatch of Order.		

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