

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 Nos.656 & 657/PUN/2023

Akansha Social Welfare and Human Resource Development (Trust) Indraprastha Tower, C/o. Nursing College, Akola – 444 001 PAN : AACTA9547L	Vs.	CIT(Exemption), Pune
Appellant		Respondent

Assessee by Shri Nilesh Patel &  
Ms. Aayushi Jain  
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 :

These two appeals by the assessee arise out of the separate orders dated 31-03-2023 passed by the CIT(A) in National Faceless Appeal Centre, Delhi u/s.250 of the Income-tax Act, 1961 (hereinafter also called 'the Act') denying registration u/s.12AB and also approval u/s.80G(5) of the Income Tax Act, 1961.

2. At the outset, the ld. AR submitted that the assessee was granted provisional registration on 07-04-2022. Thereafter, the

assessee had applied for final registration in Form No.10AB. The ld.CIT(E) issued the show cause notice dated 06-03-2023 calling for certain details. The assessee gave the reply furnishing all the relevant details. The assessee also submitted written submissions through e-mail along with some annexures attached. However, the order was passed rejecting the application for registration without considering or even making a mention of the same in the impugned order.

3. After hearing both the sides and perusing the relevant material on record, it is seen that the ld.CIT(E), in para No.2.3 has noted that *“The notice was duly served on the assessee through e-portal and email. 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 rejected the registration u/s.12AB of the Act. There is no mention whatsoever in the impugned order of the reply and the details furnished by the assessee in support of its claim. Considering the entirety of facts and circumstances of the case, 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

appeal afresh after allowing a reasonable opportunity of hearing to the assessee. We order accordingly.

4. Admittedly, the facts and circumstances of the other appeal, against the grant of approval u/s 80G, are *mutatis mutandis* similar to those of the first appeal. Following the view taken hereinabove, we set aside the impugned order and remit the same to the Id. CIT(E) for deciding the appeal afresh after allowing a reasonable opportunity of hearing to the assessee.

5. In the result, both the appeals are allowed for statistical purposes.

Order pronounced in the Open Court on 22<sup>nd</sup> June, 2023.

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

Sd/-  
(R.S.SYAL)  
VICE PRESIDENT

पुणे Pune; दिनांक Dated : 22<sup>nd</sup> 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 अपीलिय 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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