

आयकर अपीलीय अधिकरण "ए" न्यायपीठ पुणे में ।
IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH, PUNE

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

आयकर अपील सं. / ITA No.693/PUN/2023

Elite Krushi Vikas Sanstha,
Nagardale Kini, Chandgad,
Kolhapur – 416508

PAN : AAAAE9137D

.....अपीलार्थी / Appellant

बनाम / V/s.

Commissioner of Income Tax (Exemption),
Pune

.....प्रत्यर्थी / Respondent

Assessee by : Mrs. J.R. Chandekar
Revenue by : Shri Keyur Patel

सुनवाई की तारीख / Date of Hearing : 23-06-2023
घोषणा की तारीख / Date of Pronouncement : 03-07-2023

आदेश / ORDER

PER S.S. VISWANETHRA RAVI, JM :

This appeal by the assessee against the order dated 27-03-2023 passed by the Commissioner of Income Tax (Exemption), Pune.

2. Ground No. 2 raised by the assessee questioning the action of CIT(Exemption) for not following the principles of natural justice in the facts and circumstances of the case.

3. The ld. AR submits that there was no opportunity for the assessee to put forth its claims by way of supporting evidence before the CIT(Exemption) and prayed to remand the matter to the file of CIT(Exemption) for its fresh investigation.

4. The ld. DR fairly conceded that the assessee may be given one more opportunity for prosecuting its case before the CIT(Exemption).

5. On perusal of the impugned order, we note that the assessee filed application in Form No. 10AB seeking registration u/s. 12AA of the Act. In pursuance of such application, the CIT(Exemption) issued notice on ITBA portal requesting the assessee to upload certain information/clarification i.e. date of commencement of activity, date of expiry of provisional registration, details of any other Law applicable for achievement of objectives and the proof of compliance of said Law, proof of identity of main trustees/directors, year-wise list of donations received, list of donors, note on activities along with supporting credible evidence, details of business undertakings etc. by 24-01-2023. According to the CIT(Exemption), the assessee has not furnished note on activities and evidence in support of the activities claimed to have been carried out, in view of same issued another notice to show cause as to why the application should not be cancelled. It is observed that the assessee has not furnished note on activities and credible evidence in support of activities claimed to have been carried which is clear from para 3 of the impugned order. The CIT(Exemption) in the absence of such tangible material in respect of details of proof and activity being carried out rejected the application in Form No. 10AB and cancelled the registration granted on 27-10-2021. The ld. AR submits that the assessee is ready to produce all the evidences as

sought by the CIT(Exemption), if this, Tribunal afford one more opportunity to the assessee. As discussed above as fairly conceded of ld. DR, in view of such circumstances emanating from the impugned order, in the interest of justice, we deem it proper to remand the matter to the file of CIT(Exemption) for its fresh consideration. The assessee is liberty to file evidences, if any, in support of its claim. Thus, ground No. 2 raised by the assessee is allowed for statistical purposes.

6. In view of our decision in ground No. 2, consequently, the ground No. 1 raised by the assessee is allowed for statistical purpose.

7. In the result, the appeal of assessee is allowed for statistical purposes.

Order pronounced in the open court on 03rd July, 2023.

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

Sd/-
(S.S. Viswanethra Ravi)
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 03rd July, 2023.
रवि

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT, Exemption, Pune.
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "ए" बेंच,
पुणे / DR, ITAT, "A" Bench, Pune.
5. गार्ड फ़ाइल / Guard File.
//सत्यापित प्रति// True Copy//

आदेशानुसार / BY ORDER,

वरिष्ठ निजी सचिव / Sr. Private Secretary
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune