

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

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

AND

SHRI G.D. PADMAHSHALI, ACCOUNTANT MEMBER

ITA.Nos.652 & 651/PUN./2023
[U/sec.12AB & 80G of I.T. Act, 1961]

Arvind Jain Foundation, 5 th Floor, Pride House, Ganesh Khind Road, Pune City, Govt. Polytechnic S.O. Pune – 411 016. Maharashtra. PAN AAVCA6517G	vs.,	The CIT (Exemption), Room No.322, 3 rd Floor, Income Tax Office, PMT Bldg., Shankar Seth Road, Pune – 411 037.
(Appellant)		(Respondent)

For Assessee :	Shri Rajiv Thakkar
For Revenue :	Shri Keyur Patel, CIT-DR

Date of Hearing :	12.07.2023
Date of Pronouncement :	17.07.2023

ORDER

PER SATBEER SINGH GODARA, J.M.

These assessee's twin appeals arise against the CIT (Exemptions), Pune's separate DIN & Order nos.ITBA/EXM/F/EXM45/2022-23/1051825392(1) and 1051825488(1), both dated 31.03.2023, in proceedings u/secs.12AB and 80G of the Income Tax Act, 1961 (in short "the Act"); respectively.

Heard both the parties. Case files perused.

2. It emerges at the outset that there is hardly any need for us to delve deeper in the relevant factual matrix so far as assessee's instant twin appeals seeking sec.12AB and 80G registrations, as the case may be, are concerned. This is for the precise reason that the learned CIT(E) has held in his former sec.12AB order that it had neither filed the relevant evidence nor proved the genuineness of its charitable activities regarding sec.12AB registration application. His latter order denying sec.80G relief holds that the same could not be granted in absence of sec.12AB registration.

3. Learned counsel representing the assessee has filed before us its paper book running into 123 pages comprising of memorandum and articles of association, copy of note on activities as well as various show cause notices and submissions in sec.12AB registration proceedings. No rebuttal thereof has come from the Revenue's side disputing certification thereof that all this form part of the records before the CIT(E). Faced with the situation, we are of the view that larger interest of justice would be met in case the learned CIT(E) re-adjudicate both these issues afresh, as per law preferably within three effective opportunities of hearing. Ordered accordingly.

4. All other pleadings on merits stands render infructuous at this stage.

5. These assessee's twin appeals ITA.Nos.652 & 651/PUN./ 2023 are allowed for statistical purposes in above terms. A copy of this common order be placed in the respective case files.

Order pronounced in the open Court on
17.07.2023.

Sd/-
[G.D. PADMAHSHALI]
ACCOUNTANT MEMBER

Sd/-
[SATBEER SINGH GODARA]
JUDICIAL MEMBER

Pune, Dated 17th July, 2023

VBP/-

Copy to

1.	The appellant
2.	The respondent
3.	The Addl./Joint CIT, Exemption Range, Pune
4.	The Assessing Officer, Exemption Circle, Pune
5.	D.R. ITAT, Pune "A" Bench, Pune
6.	Guard File.

//By Order//

Assistant Registrar, ITAT, Pune Benches,
Pune.