

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

BEFORE SHRI R.S. SYAL, VICE PRESIDENT AND
SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.493/PUN/2023

Shrimant Dagdusheth Halwai Sarvajanik Ganpati Trust, 250, Budhwar Peth, Pune 411 002 Maharashtra PAN : AAATS4511J	Vs.	The CIT(Exemption), Pune
Appellant		Respondent

Assessee by Shri V.L. jain
Revenue by Shri Ajay Kumar Kesari

Date of hearing 19-07-2023
Date of pronouncement 20-07-2023

आदेश / ORDER

PER R.S. SYAL, VP :

This appeal by the assessee is directed against the order dt. 31-03-2023 passed by the Id.CIT(Exemption), Pune in not granting approval u/s.10(23C)(iii) of the Income-tax Act, 1961 (hereinafter also referred as 'The Act').

2. We have heard both the sides and gone through the relevant material on record. The assessee filed application in the requisite form for claiming exemption u/s.10(23C)(iii) of the Act, which came to be rejected. The Id. AR, at the very outset, submitted that the Id. CIT(E) required the assessee to furnish certain details and

explanations for which the matter was adjourned for 30-03-2023. The assessee furnished such submissions on 30-03-2023, but the Id. CIT(E) disapproved the assessee's claim of registration without taking into account such detailed submissions. A copy of such submissions has been placed at pages 53 to 57 of the paper book. Without going into the merits, we are of the considered opinion that the ends of justice would meet adequately if the impugned order is set-aside and the matter is restored to the file of Id.CIT(E). We order accordingly and direct him to pass a fresh order after taking into account the assessee's written submissions and allowing further opportunity of hearing. Needless to say, the assessee will be at liberty to file any further material/evidence in support of its contention.

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

Order pronounced in the Open Court on 20th July, 2023.

Sd/-
(PARTHA SARATHI CHAUDHURY)
JUDICIAL MEMBER

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

पुणे Pune; दिनांक Dated : 20th July, 2023
सतीश

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

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The respondent
3. DR, ITAT, 'B' Bench, Pune
4. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

// True Copy //

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

		Date	
1.	Draft dictated on	19-07-2023	Sr.PS
2.	Draft placed before author	19-07-2023	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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