

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

BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER  
AND  
SHRI S.S. VISWANETHRA RAVI, JUDICIAL MEMBER

आयकर अपील सं. / ITA Nos.527 & 528/PUN/2023

Shri Digambar Jain (Prachin)  
Tirth Kshetra Anjangiri,  
202 A, Meghdoot Shopping Centre,  
Shivaji Road, Nashik – 422001

PAN : AAUTS3615F

.....अपीलार्थी / Appellant

**बनाम / V/s.**

Commissioner of Income Tax  
(Exemption), Pune

.....प्रत्यर्थी / Respondent

Assessee by : Shri Pramod S. Shingte  
Revenue by : Shri Keyur Patel

सुनवाई की तारीख / Date of Hearing : 19-07-2023  
घोषणा की तारीख / Date of Pronouncement : 31-07-2023

**आदेश / ORDER**

**PER S.S. VISWANETHRA RAVI, JM :**

These two appeals by the assessee against the separate order dated 04-03-2023 and 27-02-2023 passed by the Commissioner of Income Tax (Exemption), Pune ["CIT(E)"].

2. We find that both the appeals were filed with a delay of 05 days. Upon hearing both the parties, we find that the reasons explained by the ld. AR are bonafide which really prevented the assessee to file both the appeals in time. Therefore, the delay of 05 days are condoned.

3. Since, the issues raised in both the appeals are similar basing on the same identical facts. Therefore, with the consent of both the parties, we proceed to hear both the appeals together and to pass a consolidated order for the sake of convenience.

**4. First, we shall take up appeal of assessee in ITA No. 527/PUN/2023.**

5. We note that, vide ground No. 2, the ld. AR submits that the assessee was not aware about the receipt of notices issued by the CIT(Exemption) during the registration proceedings. He submits that the assessee is now ready to comply with the said notices if this Tribunal affords an opportunity to the assessee to prosecute its case before the CIT(Exemption) seeking registration u/s. 80G(5) of the Act. On perusal of the impugned order, we note that the CIT(Exemption) issued notices, however, no response/reply filed by the assessee which is evident from para Nos. 2, 2.1, 3, 3.1, 3.2 and 3.3 of the impugned order. The ld. DR did not dispute the same. In view of the same, without going into the merits, in the interest of justice taking into consideration the facts and circumstances of the case and submissions of ld. AR and ld. DR, we deem it proper to remand the matter to the file of CIT(Exemption) for its fresh consideration. The assessee is liberty to file evidence, if any, in support of its claim. Thus, the grounds raised by the assessee are allowed for statistical purpose.

6. In the result, the appeal of assessee is allowed for statistical purpose.

**ITA No. 528/PUN/2023**

7. We find that the facts in ITA No. 528/PUN/2023 are identical to ITA No. 527/PUN/2023 except the assessee seeking registration u/s. 12AA of the Act. Since, the facts in ITA No. 528/PUN/2023 are similar to ITA No. 527/PUN/2023, the findings given by us while deciding the appeal of assessee in ITA No. 527/PUN/2023 would *mutatis mutandis* apply to ITA No. 528/PUN/2023, as well. Accordingly, the appeal of assessee is allowed for statistical purpose.

8. In the result, both the appeals of assessee are allowed for statistical purpose.

Order pronounced in the open court on 31<sup>st</sup> July, 2023.

Sd/-  
(Inturi Rama Rao)  
ACCOUNTANT MEMBER

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

पुणे / Pune; दिनांक / Dated : 31<sup>st</sup> 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