



॥ आयकर अपीलीय न्यायाधिकरण, पुणे "ए" न्यायपीठ, पुणे में ॥



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

BEFORE HON'BLE HRI S. S. GODARA, JUDICIAL MEMBER

AND

SHRI G. D. PADMAHSHALI, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No.887/PUN/2023

Shree Jain Vidya Prasarak Mandal,

Sr.No.5 Fattechand Marg,

Chinchwad - 411 033.

PAN: AACTS6308M

.....अपीलार्थी / *Appellant*

बनाम / V/s

The Commissioner of Income Tax

(Exemption), Pune

..... प्रत्यर्थी / *Respondent*

द्वारा / Appearances

Assessee by : None

Revenue by : Shri Keyur Patel

सुनवाई की तारीख / Date of conclusive Hearing: 25/08/2023

घोषणा की तारीख / Date of Pronouncement : 01/09/2023

आदेश / ORDER

PER G. D. PADMAHSHALI;

This appeal is directed against the order of Commissioner of Income Tax (Exemption), Pune [for short 'CIT(E)'] passed u/s 12AB of the Income-tax Act, 1961 [for short 'the Act'] vide DIN & order No. ITBA/EXM/F/EXM45/2023-24/1053355732(1) dt. 31/05/2023.



2. Despite service of notice none appeared on behalf of assessee nor there placed any application for adjournment; therefore in the larger interest of justice we proceeded to adjudicate the issue u/r 24 of ITAT Rules, 1963 *ex-parte* with the able assistance of Ld. DR.

3. We note that, the appellant vide Form No.10AB dt. 28/09/2022 made an application to the respondent under clause (iii) of section 12(1)(ac) of the Act thereby seeking regular/final registration u/s 12AB of the Act. The aforesaid application by the impugned order is rejected by the registering authority Ld. CIT(E) for his failure to arrive at positive satisfaction about genuineness of activities of the assessee in the absence of evidences.

4. We also note that, upon appellants failure to annexe required documents as contemplated u/r 17A(2) of IT-Rules, the Ld. CIT(E) by notice dt. 03/03/2023 accorded an opportunity to make good the deficiency in the application, when same remained futile, further notice dt. 28/05/2023 was served calling upon to comply with discrepancies, however this too remained unattended.



5. It has to be appreciated that the purpose of the provisions for registration of trust u/s 12AB and granting of recognition u/s 80G of the Act, derives their spirit from the Directive Principles of State Policy enshrined in the Constitution of India. The Govt. of India makes every endeavour to provide welfare to one and all in the society at large, and in view thereof the registration for public charitable trusts are given in order to ensure that through these charitable trusts benefits flows to entire society, thus the Directive Principles of State Policy are achieved. These provisions for the trust registration u/s 12AB and granting of recognition u/s 80G of the Act enhance the socio economic welfare in the society. Furthermore, the Income Tax laws are welfare legislations and not penal in nature. Therefore, in the interest of justice and considering all the afore-stated observations, we are of the considered view that, the appellant deserves one more opportunity to make good the defects/shortcomings. In view thereof, without offering our comment on merits of the case, we set aside the impugned order and remit the matter back to the file of Ld. CIT(E) for *de-nova*



consideration, preferably in two effective hearings to the appellant assessee.

6. Needless to say that, the appellant shall ensure necessary compliance in accordance with law and shall adhere to timeless strictly without seeking any unreasoned adjournment.

7. In result, the appeal is ALLOWED FOR STATISTCIAL PURPOSES.

U/r 34 of ITAT Rules, order pronounced in open court on this Friday 01st day of September, 2023.

-S/d-

S. S. GODARA

JUDICIAL MEMBER

-S/d-

G. D. PADMAHALI

ACCOUNTANT MEMBER

पुणे/ PUNE ; दिनांक / Dated : 01st day of September, 2023.

आदेशकीप्रतिलिपिअग्रेषित / Copy of the Order forwarded to :

1.अपीलार्थी / The Appellant.

2. प्रत्यर्थी / The Respondent.

3. The Pr.CIT(Exemption),Pune

4. The CIT-Concerned (MH-India)

5. DR, ITAT, Pune Bench 'A', Pune

6.गार्डफाइल / Guard File.

Ashwini

आदेशानुसार / By Order
वरिष्ठनिजीसचिव / Sr. Private Secretary
आयकरअपीलीयन्यायाधिकरण, पुणे / ITAT, Pune.