

**IN THE INCOME TAX APPELLATE TRIBUNAL “G” BENCH, MUMBAI**

BEFORE SHRI OM PRAKASH KANT, ACCOUNTANT MEMBER &  
SHIR PAVAN KUMAR GADALE, JUDICIAL MEMBER

**ITA No. 1964/Mum/2023**

(Assessment Year 2022-23)

Sai Ram Charitable Trust  
A57/339, 1<sup>st</sup> Floor, Anil  
Chambers, Near Sadhu  
Vaswani Garden,  
Ulhasnagar-421001  
Maharashtra  
**(Appellant)**

CIT Exemption,  
Room No. 322, 3<sup>rd</sup> Floor,  
Income Tax Office, PMT  
Building, Shankar Seth Road,  
Pune-411037.  
Maharashtra  
**(Respondent)**

**PAN No. AAATO0130B**

**Assessee by** : None  
**Revenue by** : Shri.Dr.Kishore Dhule.CIT. DR

**Date of hearing:** 05.09.2023  
**Date of pronouncement :** 06.09.2023

**ORDER**

**PER PAVAN KUMAR GADALE, JM:**

The assessee has filed the appeal against the order of the Commissioner of Income Tax (Exemption)(CIT(E), Pune passed u/s 80G of the Income Tax (Act), 1961. The assessee has raised the following grounds of Appeal:

*“On the facts and circumstances of the case, the Learned Commissioner of Income Tax Exemption, Pune has erred in rejecting the application filed by the appellant Trust for grant of exemption u/s 80G of the Income-tax Act, 1961.*



*On the facts and circumstance of the case the Learned Commissioner of Income Pune has ignored the details filed and evidences of activities undertaken placed on his record without assigning any proper reason.”*

2. The brief facts of the case are that, the assessee is charitable trust. The assessee as per the amendment in the finance Act 2020 has obtained the provisional registration U/sec80G(5)(vi) of the Act on 4-04-2022. Subsequently the assessee for the purpose of permanent registration has uploaded e-application in Form.no.10AB dated 28-09-2022 and the same was rejected by the CIT(E) as the assessee has not complied with the requisite details. Aggrieved by the order of the CIT(E),the assessee has filed appeal before the Hon'ble Tribunal.

3. At the time of hearing, none appeared on behalf of the assessee, and the assessee has challenged that the that CIT(E) has erred in not considering the details filed in the application for registration and compliance to e-notice issued on the ITBA portal and has not provided reasonable opportunity of hearing and rejected the application. Contra, the Ld. DR supported the order of the CIT(E).

4. We have heard the Ld. DR submissions and perused the material available on record. The assessee has filed the application before the CIT(E) for permanent



registration under section 80G of the Act, whereas the CIT(E) in course of hearing proceedings has issued e-notice on the assessee through ITBA portal for certain clarifications and additional information to verify the genuineness of the activities of the trust. Since there was no proper response/ compliance to the notice in spite of providing sufficient opportunities to the assessee, the CIT(E) has rejected the application. Therefore considering, the facts, submissions and the principles of natural justice shall provide with one more opportunity of hearing to the assessee to substantiate the case along with evidences and information. Accordingly, set aside the impugned order and direct the CIT(E) to denovo consider the assessee trust application as per the law and we allow the grounds of appeal of the assessee for statistical purposes.

5. In the result, the appeal filed by the assessee is allowed for statistical purposes

Order pronounced in the open court on 06.09.2023.

Sd/-  
(OM PRAKASH KANT)  
(ACCOUNTANT MEMBER)

Sd/-  
(PAVAN KUMAR GADALE)  
(JUDICIAL MEMBER)

Mumbai, Dated:06.09.2023

*Aniket Rajput, Stenographer*

Copy of the Order forwarded to :

BY ORDER,

1. The Appellant
2. The Respondent.



3. CIT
4. DR, ITAT, Mumbai
5. Guard file.

Sr. Private Secretary/ Asst. Registrar  
Income Tax Appellate Tribunal, Mumbai