

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

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

ITA No.817 & 818/PUN/2023

Laxman Patwardhan Charitable Foundation, Shop No.2, Patwardhan Apartment, College Road, Nashik, Maharashtra – 422 005 PAN : AAOCA9398Q	Vs.	The CIT(Exemption), Pune
Appellant		Respondent

Assessee by Shri Kishor B. Phadke
Revenue by Shri Keyur Patel

Date of hearing 20-09-2023
Date of pronouncement 21-09-2023

आदेश / ORDER

PER R.S. SYAL, VP :

These two appeals by the assessee are directed against the separate orders dt. 29-09-2022 passed by the CIT (Exemption), Pune, rejecting the approval u/s.80G(5) and the registration u/s.12AA of the Income-tax Act, 1961 (hereinafter also called 'the Act').

2. Both the appeals are time barred by 229 days. The assessee has filed affidavit in support of the delay. We are convinced with the same. The delay is condoned and the appeals are admitted for disposal on merits.

3. The assessee claims to be engaged in Charitable activities. It filed requisite forms for granting registration u/s.12AA and approval u/s.80G respectively. In order to verify the genuineness of the activities carried out by the assessee, some notices were issued to the assessee through the ITBA Portal on 26-07-2022, 03-08-2022 and 17-09-2022 requiring the uploading of certain documents. In the absence of any compliance, the Id. CIT(Exemption) chose to reject the applications. Against the said rejection, the assessee has approached the Tribunal.

4. The Id. AR submitted that the assessee had submitted its response to the Id. CIT(E), whose copy has also been placed on record. However, the Id. CIT(E) chose to reject the applications filed by the assessee, without examining such reply. In the given circumstances and considering the prayer of the assessee, we are of the considered opinion that it would be just and fair if the impugned orders are set-aside and the matter is remitted to the file of the Id. CIT(E) with a direction to decide the issues afresh as per law after allowing a reasonable opportunity of hearing to the assessee. We order accordingly. Needless to say, the assessee will be at liberty to lead any fresh evidence in support of its point of view in the fresh proceedings.

5. In the result, both the appeals are allowed for statistical purposes.

Order pronounced in the Open Court on 21st September, 2023.

Sd/-
(PARTHA SARATHI CHAUDHURY)
JUDICIAL MEMBER

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

पुणे Pune; दिनांक Dated : 21st September, 2023
सतीश

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

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The respondent
3. The Pr.CIT concerned
4. DR, ITAT, 'A' Bench, Pune
5. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

// True Copy //

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

		Date	
1.	Draft dictated on	20-09-2023	Sr.PS
2.	Draft placed before author	20-09-2023	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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