

आयकर अपीलीय अधिकरण न्यायपीठ नागपुर में।
IN THE INCOME TAX APPELLATE TRIBUNAL,
NAGPUR BENCH : : NAGPUR

[VIRTUAL HEARING AT PUNE]

BEFORE SHRI S.S.GODARA, JUDICIAL MEMBER
AND
DR. DIPAK P. RIPOTE, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No.12/NAG/2020

निर्धारण वर्ष / Assessment Year : -

Shri Prashwanath Digambar Jain Khandelwal Mandir Trust, Sakkardhara Road, ear Gandhi Putla, Juni Shukrawari, Nagpur – 440009.	V s	The CIT Exemption, Pune.
PAN: AANTS 8634 F		
Appellant / Assessee		Respondent / Revenue

Assessee by	Shri Kapil Hirani - CA
Revenue by	Shri Kailash Kanojiya – Sr.DR
Date of hearing	31/08/2023
Date of pronouncement	15/09/2023

आदेश/ ORDER

PER DR. DIPAK P. RIPOTE, AM:

This is an appeal filed by the Assessee against the order of
ld.Commissioner of Income Tax(Exemption), Pune rejecting the
assessee's application for registration under section
12AA(1)(b)(ii) of the Income Tax Act, 1961 dated 18.12.2019.

The assessee has raised the following grounds of appeal :

*“1. Whether on the facts and circumstances of the case the CIT
(Exemptions), Pune was justified in rejecting the application of*

registration of trust u/s 12AA(1)(b)(ii) of the Income Tax Act, 1961.

2. Whether the rejection order passed by the CIT Exemption, Pune on the basis of perverse fact finding is illegal and bad in law.

3. The Appellant craves leave to add or alter any other ground that may be taken at the time of hearing.”

2. The relevant paragraph 5 of the ld.CIT(E)'s order is reproduced here as under :

“5. Considering the above facts, it is seen that the applicant has not uploaded the amended copy of trust deed / MoA and also not furnished the requisite details fully on the ITBA portal or complied to the notice dated 06-08-2019 to process the application for granting registration u/s 12AA of the Income Tax Act, 1961. Therefore, I am not satisfied about the charitable nature of objects as well as the genuineness of activities of the trust / institution and hence, the request for grant of registration u/s 12AA of the Income-tax Act, 1961 cannot be accepted.”

Findings and Analysis :

3. We have heard ld.DR for the Revenue and perused the records. It is observed that ld.CIT(E) has rejected assessee's application on the ground that no credible evidence regarding activities carried out by assessee has been filed, therefore, ld.CIT(E) stated that he was unable to draw any satisfactory conclusion about genuineness of the activities. However, the ld.CIT(E) has neither discussed about the objects of the Trust nor nature of activities carried out by the Assessee. In these facts and circumstances of the case, we set-aside the order of the ld.CIT(Exemption) to the ld.CIT(Exemption) for denovo

adjudication. The Id.CIT(Exemption) shall discuss objects of the assessee, activities of the assessee trust and give categorical findings whether they are charitable or not! The Id.CIT(Exemption) shall provide opportunity to the assessee before passing the order. Accordingly, grounds of appeal raised by the assessee are allowed for statistical purpose.

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

Order pronounced in the open Court on 15th Sept. 2023.

Sd/-
(S.S.GODARA)
JUDICIAL MEMBER

Sd/-
(DR. DIPAK P. RIPOTE)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 15th September, 2023/ SGR*

आदेश की प्रतिलिपिअग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A), concerned.
4. The Pr. CIT, concerned.
5. विभागीयप्रतिनिधि, आयकर अपीलीय अधिकरण, नागपुर बेंच,
नागपुर/ DR, ITAT, Bench, Nagpur.
6. गार्डफ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// TRUE COPY //

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