

IN THE INCOME TAX APPELLATE TRIBUNAL
NAGPUR BENCH, NAGPUR – VIRTUAL COURT

BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER
AND
SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.102/NAG/2021

Bhangdiya Foundation, H. No.526, 3 rd Floor, Bhangdiya House, Dhantoli, Nagpur- 440012. PAN : AAHCB8141P	Vs.	CIT (Exemption), Pune.
Appellant		Respondent

Assessee by : None
Revenue by : Shri Kailash G. Kanojiya

Date of hearing : 26.09.2023
Date of pronouncement : 05.10.2023

आदेश / ORDER

PER INTURI RAMA RAO, AM:

This is an appeal filed by the assessee directed against the order of Id. Commissioner of Income Tax, Exemption, Pune [‘the CIT, Exemption) dated 19.09.2020.

2. Briefly, the facts of the case are that the appellant is a company registered under the provisions of the Companies Act, 2013. The appellant made an application on 22.11.2019 in Form 10A for grant of registration u/s 12AA of the Income Tax Act, 1961

(‘the Act’). The ld. CIT, Exemption on perusal of the said application issued a letter on 27.12.2019 through ITBA portal calling upon the appellant to file certain information/clarification by 17.01.2020. Another letter was also issued on 02.06.2020 and 14.08.2020 but the appellant had not complied with the said letter. Thereafter, the ld. CIT, Exemption noticing the appellant had not uploaded the required documents and supportive evidence of activities claimed to have carried out in form of bills/vouchers held that in the absence of these details the satisfaction about the charitable nature of objects as well as the genuineness of activities of the trust cannot be arrived at, accordingly, denied the grant of registration u/s 12AA of the Act vide impugned order dated 19.09.2020.

3. Being aggrieved by the order of ld. CIT, Exemption, the appellant is in appeal before us in the present appeal.

4. When the matter was called on, none appeared on behalf of the appellant despite due service of notice of hearing. Therefore, we proceed to dispose of the matter after hearing the ld. CIT-DR.

5. We heard the ld. CIT-DR and perused the material on record. We are of the considered opinion that the interests of justice would

be met, if the matter is remanded to the file of the ld. CIT, Exemption for fresh decision after granting due opportunity of being heard to the appellant society. We order accordingly.

6. In the result, the appeal of the assessee stands partly allowed.

Order pronounced on this 05th day of October, 2023.

Sd/-
(PARTHA SARATHI CHAUDHURY)
JUDICIAL MEMBER

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 05th October, 2023.

Sujeet

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, नागपुर /
DR, ITAT, Nagpur.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

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