

IN THE INCOME TAX APPELLATE TRIBUNAL  
NAGPUR BENCH : NAGPUR

[THROUGH VIRTUAL HEARING AT  
INCOME TAX APPELLATE TRIBUNAL : PUNE BENCHES : PUNE]

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER  
AND  
DR. DIPAK RIPOTE, ACCOUNTANT MEMBER

I.T.A.No.8/NAG./2021  
[U/sec.12AA of the I.T. Act, 1961]

Shri Vardhaman Trust, Shri Vardhaman Bhavan, Near DSP Office, Akola. Maharashtra. PIN – 444 001. PAN AANTS1241G	vs.	The Commissioner of Income Tax (Exemptions), Income Tax Office, PMT Building, Shankarseth Road, Pune – 411 037. Maharashtra.
(Appellant)		(Respondent)

For Assessee :	Shri Rachit Thakar
For Revenue :	Shri Kailash Kanojiya, Sr. DR.

Date of Hearing :	20.09.2023
Date of Pronouncement :	12.10.2023

**ORDER**

**PER SATBEER SINGH GODARA, J.M. :**

This assessee's appeal arises against the CIT (Exemption), Pune's Din & Order No.ITBA/EXM/S/EXM1/2020-21/1028026048(1), dated 22.09.2020, involving proceedings u/s.12AA of the Income Tax Act, 1961 (in short "the Act").

Heard both the parties. Case file perused.

2. It emerges during the course of hearing at the outset that the learned CIT(E) has rejected the assessee's

sec.12AA registration application. He observes in para-4 of the impugned order that the assessee had failed to comply with the relevant hearing notice(s) issued on ITPA portal; and more particularly, the one dated 11.04.2020. It is thus a case of non-compliance of the learned CIT(E) hearing notices at the assessee's behest.

3. Faced with the situation, learned counsel submitted that the assessee's non-compliance before the CIT(E) was neither intentional nor deliberate but on account of outbreak of Covid-2019 pandemic followed by various lock downs w.e.f. 15.03.2020 onwards. And also that the assessee is very much willing to co-operate in case it has granted one more effective innings before the learned CIT(E). This is indeed coupled with the fact that the CIT(E) has not commented upon the merits of the issue.

4. We have given our thoughtful consideration to the foregoing vehement submissions and are of the opinion in the larger interest of justice would be met in case the CIT(E) decides the instant issue of assessee's sec.12AA registration afresh within three effective opportunities of hearing. It is made clear that it shall be the assessee's duty and responsibility only to place on record all the relevant evidence/material in consequential proceedings. Ordered accordingly.

5. This assessee's appeal is allowed for statistical purposes in above terms.

Order pronounced in the open Court on 12.10.2023.

Sd/-  
[DR. DIPAK P. RIPOTE]  
ACCOUNTANT MEMBER

Sd/-  
[SATBEER SINGH GODARA]  
JUDICIAL MEMBER

Pune, Dated 12<sup>th</sup> October, 2023

VBP/-

Copy to

1.	The applicant
2.	The respondent
3.	The Jt. CIT (Exemptions) Nagpur.
4.	D.R. ITAT, Nagpur Bench, Nagpur.
5.	Guard File.

//By Order//

//True Copy //

Assistant Registrar, ITAT, Pune Benches,  
Pune.