

।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.13/NAG/2020

निर्धारण वर्ष / Assessment Year : -

Shri Digambar Jain Khandelwal Panchayat, Sakkardhara Road, Near Gandhi Putla, Juni Shukarwari, Nagpur -440009. PAN: AANTS 7301 P	V s	The Commissioner of Income Tax (Exemption), Pune.
Appellant / Assessee		Respondent / Revenue

Assessee by	Shri Kapil Hirani – CA
Revenue by	Shri Kailash Kanojiya – DR
Date of hearing	31/08/2023
Date of pronouncement	13/10/2023

आदेश/ ORDER

PER DR. DIPAK P. RIPOTE, AM:

This is an appeal filed by the assessee against the order of Id.CIT(E), Pune under section 12AA(1)(b)(ii) of the Income Tax Act, 1961 dated 30.12.2019.

Findings & Analysis :

2. We have heard both the parties and perused records. On perusal of the Id.CIT(E)'s order, it is observed that Id.CIT(E) has denied the registration only on one ground i.e. assessee failed to

submit the details of the activities carried out in spite of giving opportunity. The Id.Authorised Representative for the assessee submitted that all the necessary details were filed and it is a very Old Trust.

3. On the other hand, the Id.Departmental Representative of the Revenue relied on the orders of the Lower Authorities.

4. In these facts and circumstances of the case, the order of the Id.CIT(E) is set-aside to Id.CIT(E) for denovo adjudication after giving opportunity. The assessee shall provide all the necessary document required by the Id.CIT(E). Ld.CIT(E) shall provide opportunity of hearing. Accordingly, grounds of appeal raised by the assessee are allowed for statistical purpose.

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

Order pronounced in the open Court on 13th October, 2023.

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

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

पुणे / Pune; दिनांक / Dated : 13th October, 2023/ SGR*

आदेशकीप्रतिलिपि अग्रेषित /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. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, नागपुर बेंच,
नागपुर/ DR, ITAT, Bench, Nagpur.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// TRUE COPY //

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