

IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE "A" BENCH : PUNE

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER  
AND  
SHRI GD PADMAHSHALI, ACCOUNTANT MEMBER

I.T.A.No.382/PUN./2023  
[U/sec.12AA(1)(b)(ii) of I.T. Act, 1961]

Indian Ex-Defence Service Employees Chamber of Commerce and Industries (IESECCI), 1001, Sterling Apartment CHS, Opp. Deonar bus depot, Chembur, Mumbai – 400 088 Maharashtra. PAN AAABI0288C	vs.	The CIT (Exemption) 3 <sup>rd</sup> Floor, PMT Bldg., Shankar Seth Road, Swargate, Pune - 411 037. Maharashtra.
(Appellant)		(Respondent)

For Assessee :	Shri Akshita Kohli
For Revenue :	Shri Mirtyunjoy Barnwal

Date of Hearing :	16.10.2023
Date of Pronouncement :	27.10.2023

**ORDER**

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

This assessee's appeal arises against the CIT(Exemption), Pune's Order No.ITBA/EXM/S/EXM1/2019-20/1016848178(1), dated 18.07.2019, involving proceedings u/s.12AA(1)(b)(ii) of the Income Tax Act, 1961 (in short "the Act").

Heard both the parties at length. Case file perused.

2. It emerges at the outset that the assessee had filed the instant appeal on 05.04.2023 against CIT(E) "alleged"

order dated 23.11.2021 rejecting its sec.12A registration application involving delay in filing of 12 days. It had also placed on record its condonation petition/affidavit explaining the said delay.

3. The Revenue thereafter appears to have raised a preliminary objection regarding the CIT(E) impugned order dated 23.11.2021 that the same nowhere has triggered a valid *locus standi* in assessee's favour as it had merely made clear that the foregoing sec.12A registration application already stood rejected way back on 18.07.2019 and therefore, the impugned delay ought to be computed from the said former date. The assessee appears to have not only calculated the impugned delay in very terms but also revised Form-36 indicating the CIT(E) impugned order has passed in terms of his former dated 18.07.2019.

4. A perusal of the CIT(E) said former order suggests that the assessee had e-filed its application on 07.01.2019. The CIT(E) thereafter issued show cause dated 06.02.2019 which allegedly remained non-complied. We wish to reiterate that both the parties are on issue regarding the actual service of the said notice. Be that as it may, the assessee admittedly did not file any reply thereto which culminated in the CIT(E)'s order dated 18.07.2019 holding therein that he is not satisfied about its charitable activities. Learned CIT-DR further sought

to buttress the point that the CIT(E) had also issued yet another notice dated 14.07.2019 which also has not complied with. And this resulted in the CIT(E) former impugned order dated 18.07.2019 which ultimately was informed by way of his office(s) second order letter dated 23.11.2021.

5. We have given our thoughtful consideration to the foregoing relevant facts. The assessee has also filed its multiple condonation petitions inter alia averring therein that the CIT(E)'s 2019 order was never intimated and therefore, the impugned delay deserve to be computed from the latter intimation dated 23.11.2021. We make it clear that although the Revenue has taken strong exceptions to assessee's pleadings; the fact remains that CIT(E) has nowhere considered even the assessee's objects whilst rejecting its impugned application. Faced with the situation, we condone the assessee's delay in filing of the instant appeal and restore its all of substantive grounds back to CIT(E) for his afresh appropriate adjudication as per law, preferably within three effective opportunities of hearing. This is indeed coupled with a rider that it shall be the assessee's duty and responsibility only to ensure necessary compliance within the specified number of opportunities and file all the relevant details at its own risk and responsibility. Ordered accordingly.

6. This assessee's appeal is allowed for statistical purposes.

Order pronounced in the open Court on 27.10.2023.

Sd/-  
[GD PADMAHSHALI]  
ACCOUNTANT MEMBER

Sd/-  
[SATBEER SINGH GODARA]  
JUDICIAL MEMBER

Pune, Dated 27<sup>th</sup> October, 2023

VBP/-

Copy to

1.	The applicant
2.	The respondent
3.	The Addl./Joint CIT(Exemption Range), Pune
4.	The Assessing Officer, Exemption Ward-2, Pune.
5.	D.R. ITAT, Pune "A" Bench, Pune.
6.	Guard File.

//By Order//

//True Copy //

Assistant Registrar, ITAT, Pune Benches,  
Pune.