

IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH "B", PUNE

BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER
AND
SHRI S. S. VISWANETHRA RAVI, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.1034/PUN/2023

Shri Swami Samarth Pratishthan Chitali Station, A.P.- Chitali Station Rahata, Chitali Station, Tal.- Rahata, Ahmednagar- 413723. PAN : AAPTS3318C	Vs.	CIT (Exemption), Pune.
Appellant		Respondent

Assessee by : Shri Ravindra Suresh Darekar &
Shri P. K. Wagh

Revenue by : Shri Ajay Kumar Kesari

Date of hearing : 30.10.2023

Date of pronouncement : 30.10.2023

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 22.08.2023 passed u/s 12AB(1)(b)(ii) of the Income Tax Act, 1961 ('the Act').

2. Briefly, the facts of the case are that the appellant is a trust engaged in the business of imparting educational as well as skill

development courses. The appellant made an application on 31.03.2023 in Form No.10AB for grant of registration u/s 12AA of the Act. The Id. CIT, Exemption on perusal of the said application issued a letter on 24.06.2023 through ITBA portal calling upon the appellant to file certain information/clarification by 10.07.2023. Another letter was also issued on 24.07.2023 but the appellant had not complied with the said letter. Thereafter, the Id. CIT, Exemption noticing that 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, rejected the provisional registration u/s 12A(1)(ac)(vi) of the Act vide impugned order dated 22.08.2023.

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

4. We heard the rival submissions 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 Id. CIT,

Exemption for fresh decision after granting due opportunity of being heard to the appellant society. We order accordingly.

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

Order pronounced on this 30th day of October, 2023.

Sd/-
(S. S. VISWANETHRA RAVI)
JUDICIAL MEMBER

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 30th 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, "B" बेंच,
पुणे / DR, ITAT, "B" Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

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