

आयकर अपीलीय अधिकरण "ए" न्यायपीठ पुणे में ।
IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH, PUNE

BEFORE SHRI R.S. SYAL, VICE PRESIDENT
AND
SHRI S.S. VISWANETHRA RAVI, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.1037/PUN/2023

Nalini Chitre Mahila Vidya Prasarak Trust,
Shop No. 1, Jaysham Appt. Patil, Lane No. 4,
Archit Tower, College Road, Nashik – 422005

PAN : AAETN1183D

.....अपीलार्थी / Appellant

बनाम / V/s.

CIT, Exemption,
Pune

.....प्रत्यर्थी / Respondent

Assessee by : Shri Charuhas D. Upasani
Revenue by : Shri Keyur Patel

सुनवाई की तारीख / Date of Hearing : 27-10-2023
घोषणा की तारीख / Date of Pronouncement : 30-10-2023

आदेश / ORDER

PER S.S. VISWANETHRA RAVI, JM :

This appeal by the assessee against the order dated 01-08-2023 passed by the Commissioner of Income Tax (Exemption), Pune [‘CIT(Exemption)’].

2. The ld. AR submits that the assessee is not interested to prosecute ground No. 4 and accordingly, ground No. 4 is dismissed as not pressed. \

3. Ground No. 1 raised by the assessee challenging the action of CIT(Exemption) in rejecting the application seeking registration u/s. 12AA of the Act in violation of principles of natural justice.

4. At the outset, we note that the assessee filed an application seeking registration u/s. 12AA of the Act on 28-02-2023. The CIT(Exemption) issued notice on ITBA portal to verify the genuineness of the activities of the assessee and sought information/clarification which is evident from page 3 of the impugned order. Admittedly, there was no compliance by the assessee. In the absence of which the CIT(Exemption) proceeded to reject the application seeking registration u/s. 12AA of the Act vide para 2.2 of the impugned order. The ld. AR submits that the assessee is ready to furnish all the required evidences in support of its claim if this Tribunal gives an opportunity to the assessee to prosecute its case before the CIT(Exemption). The ld. DR reported no objection in remanding the matter to the file of CIT(Exemption) for its fresh consideration. Therefore, taking into consideration the facts and circumstances of the case and in the interest of justice, we deem it proper to remand the matter to the file of CIT(Exemption) for its fresh consideration. The assessee is liberty to file evidences, if any, in support of its claim. Thus, ground No. 1 raised by the assessee is allowed for statistical purpose.

5. In view of our decision in ground No. 1, no adjudication is required for ground Nos. 2 and 3.

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

Order pronounced in the open court on 30th October, 2023.

Sd/-
(R.S. Syal)
VICE PRESIDENT

Sd/-
(S.S. Viswanethra Ravi)
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 30th October, 2023.
रवि

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, "ए" बेंच,
पुणे / DR, ITAT, "A" Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

//सत्यापित प्रति// True Copy//

आदेशानुसार / BY ORDER,

वरिष्ठ निजी सचिव / Sr. Private Secretary
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune