

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 Nos.1095 & 1096/PUN/2023

Shree Ganesh Shikashan Sanstha,  
Riddhi Siddhi Nagar, Kopergaon,  
Dist.-Ahmednagar – 423601

PAN : AAABS2235H

.....अपीलार्थी / Appellant

बनाम / V/s.

Commissioner of Income Tax,  
Exemption, Pune

.....प्रत्यर्थी / Respondent

Assessee by : Shri Prasad S. Bhandari  
Revenue by : Shri Keyur Patel

सुनवाई की तारीख / Date of Hearing : 13-11-2023  
घोषणा की तारीख / Date of Pronouncement : 13-11-2023

**आदेश / ORDER**

**PER S.S. VISWANETHRA RAVI, JM :**

These two appeals by the assessee against the common order dated 28-03-2023 passed by the Commissioner of Income Tax (Exemption), Pune in rejecting the application seeking registration u/s. 12AA and 80G of the Act.

2. Since, the issues raised in both the appeals are similar basing on the same identical facts. Therefore, with the consent of both the parties, we

proceed to hear both the appeals together and to pass a consolidated order for the sake of convenience.

3. We note that these two appeals were filed with a delay of 143 days. The assessee filed affidavit dated 12-10-2023 and stated reasons in accompanying letter dated 17-10-2023 that the assessee was totally confused about the line of action to be taken against the impugned order as there were many changes in the provisions in relation to the trusts. Further, it was stated that there was no proper guidance as it is located in rural place. The ld. AR by taking reference to the said reasons, prayed to condone the said delay.

4. The ld. DR, Shri Keyur Patel submits that the affidavit filed by the assessee is not in proper format and argued that the said affidavit is invalid. Further, he submits that there was nothing stated in the affidavit as the reasons were casually explained in a separate letter which is not maintainable. The ld. DR vehemently argued that since the affidavit is not in proper format as it is to be treated as invalid as if no reasons were explained for condoning the delay of 143 days. He prayed to reject the affidavit dated 12-10-2023 and accompanying application dated 17-10-2023.

5. On perusal of the affidavit dated 12-10-2023 and accompanying letter dated 17-10-2023, we are of the opinion that we totally agree with the contentions raised by the ld. DR that no averments were made in the affidavit, but however, the same were made in accompanying application. On perusal of the reasons stated in the company letter dated 17-10-2023, we note that the assessee claimed to be situated in rural place as there was

no proper guidance for questioning the impugned order as such the appeal was filed with a delay of after obtaining proper guidance through expert consultation. Though, we are in agreement with the submissions of ld. DR, but however, we find the same as too technical in nature, therefore, taking into consideration the facts and circumstances in the accompanying letter dated 17-10-2023 and in the interest of justice, we condone the delay of 143 days in both the appeals.

**6. First, we shall take up appeal of assessee in ITA No. 1095/PUN/2023.**

7. On merits, the ld. AR argued that the assessee received two notices from the CIT(Exemption) and having no sufficient time, the assessee could not file requisite evidences as sought by the CIT(Exemption). He prayed for another opportunity by stating that the assessee is ready to furnish all the required evidences before the CIT(Exemption) in support of its contentions. The ld. DR vehemently opposed in remanding the matter to the file of CIT(Exemption) and drew our attention at paras 2.1 and 2.2 of the impugned order and argued that the CIT(Exemption) given ample opportunities by issuing notices to the assessee as there was no proper submissions, the CIT(Exemption) is bound to follow the procedure and accordingly rejected the application filed for seeking registration u/s. 12AA of the Act. By taking reference of ground No. 1 he argued that the assessee failed to show what is the period to be considered as sufficient time as the CIT(Exemption) given sufficient time from December, 2022 to till the passing of the impugned order which clearly shows that the CIT(Exemption) is given sufficient time to the assessee for furnishing

requisite details. He vehemently argued that the assessee failed to furnish the details and prayed to dismiss the appeal on merits.

8. After hearing both the parties and consideration of the facts of the case, we note that the assessee filed application seeking registration u/s. 12AA of the Act on 30-09-2022 and the CIT(Exemption) issued notice on 17-12-2022 seeking to upload certain information as detailed in para 2 of the impugned order by 02-01-2023 as it appears from the impugned order that the CIT(Exemption) not satisfied with the information filed by the assessee issued another notice dated 19-01-2023 requesting to submit compliance by 02-02-2023. Further, having found discrepancies in the submissions of the assessee, another notice dated 15-03-2023 issued to the assessee communicated that said discrepancies. Having found no verifiable information from the assessee relating to the above discrepancies, the CIT(Exemption) rejected the application of assessee. Since, the ld. AR undertaken the assessee is ready to furnish all the required evidences before the CIT(Exemption) in support of its contentions, the principles of natural justice demand that no one should be condemned unheard, therefore, taking into consideration the facts and circumstances of the case, submissions of ld. AR and ld. DR and in 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, the grounds raised by the assessee are allowed for statistical purposes.

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

**ITA No. 1096/PUN/2023.**

10. We find that the facts in ITA No.1096/PUN/2023 are identical to ITA No. 1095/PUN/2023 except the assessee seeking registration u/s. 80G of the Act. Since, the facts in ITA No. 1096/PUN/2023 are similar to ITA No. 1095/PUN/2023, the findings given by us while deciding the appeal of assessee in ITA No. 1095/PUN/2023 would *mutatis mutandis* apply to ITA No. 1096/PUN/2023, as well. Accordingly, the appeal of assessee is allowed for statistical purpose.

11. In the result, both the appeals of assessee are allowed for statistical purpose.

Order pronounced in the open court on 13<sup>th</sup> November, 2023.

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

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

पुणे / Pune; दिनांक / Dated : 13<sup>th</sup> November, 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