



॥ आयकर अपीलीय न्यायाधिकरण, पुणे "ए" न्यायपीठ, पुणे में ॥



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

BEFORE HON'BLE SHRI PARTHA SARATHI CHOUDHURY, JUDICIAL MEMBER

AND

SHRI G. D. PADMAHSHALI, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No.1085/PUN/2023

Shri Mahesh Shikshan Sanstha
Main Road, Shirur Tajband,
Shirur Tajband, Latur-413514
PAN: AAPTS7086M

.....अपीलार्थी / *Appellant*

बनाम / V/s

The Commissioner of Income Tax
(Exemption), Pune

..... प्रत्यर्थी / *Respondent*

द्वारा / Appearances

Assessee by : Mr MK Kulkarni & Mrs JR Chandekar

Revenue by : Mr Ramnath Murkunde

सुनवाई की तारीख / Date of conclusive Hearing : 09/11/2023

घोषणा की तारीख / Date of Pronouncement : 09/11/2023

आदेश / ORDER

PER G. D. PADMAHSHALI;

This appeal of the assessee is directed against the order of rejection by Commissioner of Income Tax (Exemption), Pune [for short 'CIT(E)'] passed u/s 12A(1)(ac)(vi) of the Income-tax Act, 1961 [for short 'the Act'] vide DIN & order No. ITBA/EXM/F/EXM45/2023-24/1055450380(1) dt. 26/08/2023



2. We have heard rival contention and perused the material placed on records and note that, the appellant vide Form No.10AB dt. 31/03/2023 made an application to the respondent under clause (iii) of section 12A(1)(ac) of the Act thereby seeking regular/final registration u/s 12AB of the Act. We note that, upon appellants failure to annexe required documents as contemplated u/r 17A(2) of IT-Rules, the Ld. CIT(E) by notice dt. 15/06/2023 accorded an opportunity to make good the deficiency in the application, when same remained futile. Following the principle of natural justice, a further notice dt. 24/07/2023 was also served on the appellant calling upon to comply with discrepancies, however this too remained unattended. This situation constrained the registering authority Ld. CIT(E) to reject the application for his failure to arrive at positive satisfaction about genuineness of activities of the assessee, which in our considered view proceedings were flawless.

3. *Per contra*, the Ld. AR after solidifying the facts, has sufficiently spelt-out the reasons of non-compliance and prayed for one effective opportunity in the matter.



4. It has to be appreciated that the purpose of the provisions for registration of trust u/s 12A/12AB and granting of recognition u/s 80G of the Act, derives their spirit from Directive Principles of State Policy enshrined in the Constitution of India. The Govt. of India makes every endeavour to provide welfare to one and all in the society at large, and in view thereof the registration for public charitable trusts are given in order to ensure that through these charitable trusts benefits flows to entire society, thus the Directive Principles of State Policy are achieved. These provisions of registration u/s 12A/12AB and granting of recognition u/s 80G of the Act enhance socio economic welfare of the society. Furthermore, Income Tax laws are welfare legislations and not penal in nature, therefore, in larger interest of justice with forgoing observations, we are of the considered view that, the appellant deserves one more opportunity to make good the defects/shortcomings. In view thereof, without offering our comment on merits of the case, we set aside the impugned order and remit the matter back to the Ld. CIT(E) for *de-nova* consideration, preferably in three effective hearings to the appellant assessee.



5. Needless to say that, the appellant assessee shall ensure necessary compliance in accordance with law and shall adhere to timeous strictly without seeking any unreasoned adjournment.

6. In result, the appeal is ALLOWED FOR STATISTICAL PURPOSES.

U/r 34 of ITAT Rules, order pronounced in open court on this Thursday 09th day of November, 2023.

-S/d-

PARTHA SARATHI CHAUDHURY
JUDICIAL MEMBER

-S/d-

G. D. PADMAHALI
ACCOUNTANT MEMBER

पुणे/ PUNE ; दिनांक / Dated : 09th day of November, 2023.

आदेशकीप्रतिलिपिअग्रेषित / Copy of the Order forwarded to :

1.अपीलार्थी / The Appellant.

2. प्रत्यर्थी / The Respondent.

3. The Pr.CIT(Exemption),Pune

4. The CIT-Concerned (MH-India)

5. DR, ITAT, Pune Bench 'A', Pune

6.गार्डफाइल / Guard File.

Ashwini

आदेशानुसार / By Order
वरिष्ठनिजीसचिव / Sr. Private Secretary
आयकरअपीलीयन्यायाधिकरण, पुणे / ITAT, Pune.