



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



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

BEFORE HON'BLE SHRI PARTHA SARATHI CHOUDHURY, JUDICIAL MEMBER

AND

SHRI G. D. PADMAHSHALI, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No.973/PUN/2023

Shri Babanrao Narayan Dhokale
Shikshan V Sanshodhan Sanstha
Nadanvan Colony, Behind Garade Girni,
Sant Tukaram Nagar, Pune-411039.

PAN: AAUTS7725A

.....अपीलार्थी / *Appellant*

बनाम / V/s

The Commissioner of Income Tax
(Exemption), Pune

..... प्रत्यर्थी / *Respondent*

द्वारा / Appearances

Assessee by : Mr B B Mane

Revenue by : Mr Ajaykumar Kesari

सुनवाई की तारीख / Date of conclusive Hearing : 05/12/2023

घोषणा की तारीख / Date of Pronouncement : 05/12/2023

आदेश / ORDER

PER G. D. PADMAHSHALI, AM;

This appeal lies against DIN & order No. ITBA/EXM/F/EXM45/2023-24/105333571(1) dt. 31/05/2023 passed by Commissioner of Income Tax (Exemption), Pune [for short 'CIT(E)'] u/s 12A(1)(ac)(vi) of the Income-tax Act, 1961 [for short 'the Act'] thereby rejecting application for and cancelling provisional registration granted u/s 12AB r.w.s. 12A(1)(ac)(i) of the Act.



2. We have heard rival contention and perused material placed on records and note that, the appellant vide Form No.10AB dt. 26/11/2022 applied to respondent u/c (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 & necessary documents as contemplated u/r 17A(2) of IT-Rules, the Ld. CIT(E) by notice dt. 03/03/2023 accorded an opportunity to make good the deficiency in the application. Following principle of natural justice, a further notice dt. 24/07/2023 was also served on the appellant calling upon to cure defects/discrepancies which came to notice from material submitted by the assessee. The appellant's failure to address discrepancies has constrained the registering authority Ld. CIT(E) to reject the application. In absence of necessary explanation and submission of cogent evidences against discrepancies communicated, positive satisfaction about genuineness of activities of the appellant could not be arrived by the Ld. CIT(E), which resulted into rejection of application and cancellation of provisional registration granted earlier.



3. *Per contra*, the Ld. AR after solidifying facts of the case; has sufficiently spelt-out reasons behind appellant's failure to attend discrepancies and thus prayed for one effective opportunity in the matter with an undertaking to comply with the direction of the Ld. CIT(E) without delay.

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.

5. 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 two effective hearings to the appellant.

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

U/r 34 of ITAT Rules, order pronounced in open court on this Tuesday 05th day of December, 2023.

-S/d-

PARTHA SARATHI CHAUDHURY
JUDICIAL MEMBER

पुणे/ PUNE ; दिनांक / Dated : 05th day of December, 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 'B', Pune

6.गार्डफाइल / Guard File.

Ashwini

-S/d-

G. D. PADMAHALI
ACCOUNTANT MEMBER

आदेशानुसार / By Order

वरिष्ठनिजीसचिव / Sr. Private Secretary

आयकरअपीलीयन्यायाधिकरण, पुणे / ITAT, Pune.