

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

BEFORE SHRI R.S. SYAL, VICE PRESIDENT AND
SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.1125/PUN/2023

Shri Chaitanya Kanifnath Maharaj Trust, A/P. Maharaj Trust Kombhali, Karjat, Ahmednagar-410201 Maharashtra PAN : ABDTS6232L	Vs.	CIT(Exemption), Pune
Appellant		Respondent

Assessee by None
Revenue by Shri Nitin Waghmode

Date of hearing 22-12-2023
Date of pronouncement 22-12-2023

आदेश / ORDER

PER R.S. SYAL, VP :

This appeal by the assessee is directed against the order dated 29-08-2023 passed by the ld. CIT(Exemption), Pune denying the benefit of registration u/s.12A(1)(ac)(vi) of the Income-tax Act, 1961 (hereinafter also called 'The Act') by means of an *ex parte* order.

2. We have heard the ld. DR and gone through the relevant material on record. There is no appearance from the side of assessee despite notice. However, the written submissions have

been filed on behalf of the assessee. We are, therefore, proceeding to dispose off the appeal on merits *ex parte qua* the assessee.

3. It is an undisputed position that the Id. CIT(Exemption) dismissed the assessee's appeal *ex parte* for want of assessee's participation. The assessee, vide his Ground of appeal, has also assailed that sufficient opportunity was not given to submit the reply. In view of these peculiar facts and circumstances, we are satisfied that the ends of justice would meet adequately if the impugned order is set-aside and the matter is restored to the file of Id.CIT(Exemption). We order accordingly and direct him to decide the issue afresh as per law after allowing reasonable opportunity of hearing to the assessee.

4. In the result, the appeal is allowed for statistical purposes.

Order pronounced in the Open Court on 22nd December, 2023.

Sd/-
(PARTHA SARATHI CHAUDHURY)
JUDICIAL MEMBER

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

पुणे Pune; दिनांक Dated : 22nd December, 2023
सतीश

आदेश की प्रतिलिपि □ ग्रेषित/Copy of the Order is forwarded to:

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent
3. The Pr.CIT concerned, Pune
4. DR, ITAT, 'A' Bench, Pune
5. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

// True Copy //

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

		Date	
1.	Draft dictated on	22-12-2023	Sr.PS
2.	Draft placed before author	22-12-2023	Sr.PS
3.	Draft proposed & placed before the second member		JM
4.	Draft discussed/approved by Second Member.		JM
5.	Approved Draft comes to the Sr.PS/PS		Sr.PS
6.	Kept for pronouncement on		Sr.PS
7.	Date of uploading order		Sr.PS
8.	File sent to the Bench Clerk		Sr.PS
9.	Date on which file goes to the Head Clerk		
10.	Date on which file goes to the A.R.		
11.	Date of dispatch of Order.		

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