



॥ आयकर अपीलीय न्यायाधिकरण, पुणे “बी” न्यायपीठ, पुणे में ॥

IN THE INCOME TAX APPELLATE TRIBUNAL, PUNE “B” BENCH, PUNE
BEFORE HON’BLE SHRI S.S. GODARA, JUDICIAL MEMBER

AND

SHRI G. D. PADMAHSHALI, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No. 1154/PUN/2023

Snigmay Foundation

B-13, Sai Garden Housing Society,

Pimple Saudagar, Pune-411027.

PAN:ABFTS4197J

..... अपीलार्थी / Appellant

बनाम / V/s.

Commissioner of Income Tax-Exemption,

Pune

..... प्रत्यर्थी / Respondent

द्वारा / Appearances

Assessee by : Mr Sarang Gudhate

Revenue by : Mr Ajay Kumar Kesari

सुनवाई की तारीख / Date of conclusive Hearing : 18/01/2024

घोषणा की तारीख / Date of Pronouncement : 18/01/2024

आदेश / ORDER

PER G. D. PADMAHSHALI, AM;

Present appeal challenges DIN & order No. ITBA/EXM/F/EXM45/2023-24/1056177902(1) dt. 18/09/2023 of Commissioner of Income Tax-Exemption, Pune [for short ‘CIT(E)’] passed u/s 12A(1)(iv) of the Income-tax Act, 1961 [for short ‘the Act’]

2. Heard both rival parties; and subject to the provisions of rule 18(7) of ITAT-Rules, 1963, perused material placed on record.



3. We observed that, the appellant applied for registration under clause (iii) of clause (ac) of sub-section (1) of section 12A of the Act on 25/03/2023. Upon perusal of Form 10AB and accompanying documents, the Ld. CIT(E) by issue of notice dt. 08/06/2023 called upon the appellant to substantiate its existence and genuineness of activities carried out and to furnish certain information / clarification with their respect etc., In the event of failure, the assessee vide notices dt. 19/08/2023 & 30/08/2023 was again granted opportunities to make good the shortcoming, however these notices also went futile. In absence of requisite material to enable to arrive at positive satisfaction, the Ld. CIT(E) concluded activities of the appellant as lacked from genuinity, and thus rejected to grant recognition u/s 12A of the Act.

4. Apparently in the present case, there has been a non-compliance on the part of appellant to various notices issued by the Ld. CIT(E) which led to rejection to grant of 12A recognition to the appellant foundation. We note that, for a similar non-compliance the appellant's 80G application was also rejected by the Revenue which was also challenged by the appellant before this Tribunal. After holistic consideration of aforestated appeals, the co-ordinate bench vide ITA No 1349/PUN/2023 dt. 04/01/2024 set-aside order of rejection to grant 80G recognition and remitted the matter back to the file of Ld. CIT(E) for adjudicating the issue a fresh in two effective hearings.

5. Since the grant of 80G registration is conditional to the existence and subsistence of 12A registration, therefore we are constrained to set-aside the present impugned order of 12A rejection and remit the matter back to the file of Ld. CIT(E) with a direction to deal 12A registration first *de-nova* in accordance with the prevailing law.



6. In view of the aforestated discussion, without offering any comment on merits of the case, we deem remand the matter back to the file of Ld. CIT(E) with a direction to accord a reasonable opportunity to the appellant and to decide the issue a fresh in accordance with law, preferably in not more than two effective hearings.

7. **Resultantly, the appeal is allowed for statistical purpose.**

U/r 34 of ITAT Rules, order pronounced in open court on this Thursday 18th day of January, 2024.

-S/d-

S. S. GODARA
JUDICIAL MEMBER

पुणे / PUNE ; दिनांक / Dated : 18th day of January, 2024.

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1.अपीलार्थी / The Appellant.

2. प्रत्यर्थी / The Respondent.

3. The Pr. CIT, Pune (MH-India)

4. The CIT(E),Pune (MH-India)

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

6. गार्डफ़ाइल / Guard File.

-S/d-

G. D. PADMAHSHALI
ACCOUNTANT MEMBER

आदेशानुसार / By Order,

वरिष्ठ निजी सचिव / Sr. Private Secretary

आयकर अपीलीय न्यायाधिकरण, पुणे / ITAT, Pune.