

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

BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER
AND
SHRI S. S. VISWANETHRA RAVI, JUDICIAL MEMBER

आयकर अपील सं. / ITA Nos.1336 & 1348/PUN/2023

Shri Maheshwari Mahila Mandal, 19, Gandhinagar, Bansilalnagar, St. Road.Ch Sambhajinagar, Maharashtra – 401 005 PAN : ABBTS2194K	Vs.	CIT (Exemption), Pune.
Appellant		Respondent

Assessee by : Shri Sachin P. Kumar
Revenue by : Shri Keyur Patel
Date of hearing : 01.02.2024
Date of pronouncement : 02.02.2024

आदेश / ORDER

PER INTURI RAMA RAO, AM:

These two appeals filed by the assessee are directed against the orders of Id. Commissioner of Income Tax, Exemption, Pune [the CIT, Exemption] both dated 09.10.2023 denying registration u/s. 12AB(1)(ac)(vi) and approval u/s.80G(5)(iv) of the Income Tax Act, 1961 ('the Act').

2. Briefly, the facts of the case are that the appellant is a trust whose core objectives are to spread and publish educational facility in respective of Native, Tribal, Backward class, Minority in the

area of Rural & Urban countries for Girls and Boys. The appellant made an application on 15.05.2023 in Form No.10AB for grant of registration u/s 12AB of the Act. In the extant appeal under consideration in ITA No.1336/PUN/2023, the Id. CIT, Exemption issued a notice dt. 05.08.2023 through ITBA portal calling upon the appellant to file certain information/clarification. The appellant society did not comply with the said notice. In the absence of any compliance from the side of the appellant trust, the Id. CIT, Exemption denied the grant of registration u/s.12AB of the Act and accordingly cancelled the provisional registration granted to the appellant trust.

3. Being aggrieved, the assessee is in appeal before us in the present appeal assailing the impugned order denying the grant of registration u/s.12AB.

4. Before us, the Id. AR submitted that the Board of Directors had changed and the Accountant who was pursuing the pending proceedings and required compliances etc., had resigned. The trustees were not enlightened with the pending proceedings and are ignorant of the same. In that circumstances, the appellant trust had not complied with the notices and thus could not submit relevant

documentary evidences. It is, therefore, urged before the Tribunal to grant one more opportunity may be granted to represent its case before the lower authorities.

5. We heard the rival submissions and perused the material on record. On perusal of the impugned order, it is clear that the appellant was asked to furnish certain information vide notice dated 05.08.2023 requesting the appellant society to file the details. The appellant trust could not comply with the notices. The reason for non-compliance of notices as stated by the appellant trust was that the Board of Directors had changed and the Accountant had also resigned. Therefore, the trustees were unaware about the notices and submission of relevant documents. The appellant trust had submitted an affidavit to this effect to demonstrate as to under what circumstances it could not comply with the notices. We are satisfied that the appellant trust could not comply with the notices for sufficient and reasonable cause. Considering the aforementioned factual scenario in the present case, in the interest of justice, we are of the considered opinion that the appellant deserves one more opportunity to properly represent its case before CIT (Exemption). In view thereof, without touching upon the merits of

the case, we set-aside the impugned order and remit the matter back to the file of Id. CIT, Exemption for fresh adjudication. The Id. AR has undertaken that the assessee will render full assistance to the Id. CIT(E) in such fresh proceedings. Since the impugned order cancelling the registration granted u/s.12AB of the Act has restored back in the circumstances mentioned therein, the appeal in ITA No.1348/PUN/2023 filed against the denial of approval u/s.80G is also remitted back. We order accordingly.

6. In the result, both the appeals of the assessee stands partly allowed for statistical purposes.

Order pronounced on this 02nd day of February, 2024.

Sd/-
(S. S. VISWANETHRA RAVI)
JUDICIAL MEMBER

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 02nd February, 2024

Satish

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "A" बेंच, पुणे / DR, ITAT, "A" Bench, Pune.
4. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

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

		Date	
1.	Draft dictated on	01-02-2024	Sr.PS
2.	Draft placed before author	02-02-2024	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.		