

।आयकर अपीलीय अधिकरण "बी" न्यायपीठ पुणेमें।

**IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCHES "B" :: PUNE**

**BEFORE SHRI S.S.GODARA, JUDICIAL MEMBER
AND
DR. DIPAK P. RIPOTE, ACCOUNTANT MEMBER**

VIRTUAL HEARING

आयकर अपील सं. / ITA No.936/PUN/2023

निर्धारण वर्ष / Assessment Year : N.A.

Udayagiri Laprosy Eradication and Rehabilitation Sanstha, 11, Shivaji Society, Udgir, Dist.Latur, Udgir – 413517. PAN: AAATU8923C	V s	The Commissioner of Income Tax, Exemption, Pune.
Appellant/ Assessee		Respondent /Revenue

Assessee by	Shri Shubham Rathi – AR(Virtual)
Revenue by	Shri Ajay Kumar Keshair – CIT(DR)
Date of hearing	12/02/2024
Date of pronouncement	13/02/2024

आदेश/ ORDER

PER DR. DIPAK P. RIPOTE, AM:

This appeal filed electronically i.e.E-filed and all documents on system.

1.1 This is an appeal against the order under section 12AA of the Income Tax Act, 1961 dated 28.10.2022 passed by the ld.Commissioner of Income Tax(Exemption). The assessee has raised the following grounds of appeal :

“1. BREACH OF PRINCIPLES OF NATURAL JUSTICE

1.1 The Learned Commissioner of Income Tax (Exemption), Pune [“the Ld. CIT(E)”] erred in passing the order rejecting the application made in Form 10AB under section 12A(1)(ac)(iii) and cancelling provisional registration by not granting proper, sufficient and adequate opportunity of being heard to the Appellant while framing assessment.

1.2 While doing so, the Ld. CIT(E) failed to appreciate that as per the principles of natural justice, providing adequate opportunity of being heard to the assessee is mandatory before passing the adverse order.

1.3 In the above circumstances, it is humbly prayed to set aside the order passed by the CIT(E).

2. ERRED IN REJECTING THE APPLICATION IN FORM 10AB

2.1 The Ld. CIT(E) erred in not granting the regular registration u/s 12A / 12AB of the Income - tax Act, 1961 [‘the Act’] and cancelling the provisional registration vide order dated 28.10.2022.

2.2 While doing so, the Ld. CIT(E) erred in rejecting the application by doubting the genuineness of the activities of the appellant and compliance to requirements of any other law.

2.3 In the above circumstances, the Appellant prays to set aside the order rejecting the application under Form 10AB and cancelling the provisional registration and it further prayed to grant regular

registration for five years.

3. *LIBERTY*

The Appellant craves leave to add, alter, amend, delete or substitute any of the above ground of appeal.”

Submission of Id.AR :

2. At the outset, Id.Authorised Representative(Id.AR) of the assessee submitted that there was a delay in filing appeal . The Id.AR invited our attention to the affidavit filed by the assessee.

3. On perusal of the affidavit, we are of the opinion that there was reasonable cause for delay in filing of appeal. Therefore, the delay is condoned.

4. On perusal of the order of Id.CIT(E), it is observed that Id.CIT(E) has rejected assessee’s application for registration under section 12AA of the Act stating that no details were filed by the assessee as were called-for by the Id.Commissioner. However, it is observed that only one opportunity was granted by the Id.CIT(E). It is an admitted fact that the Trust is registered under Bombay Trust Act, 1950 for more than 20 years. However, the Id.CIT(E) has not commented anything about the objects of the Trust whether they are charitable as defined in section 2(15) of the Act. The

ld.CIT(E) has also not commented about the activities carried out by the assessee. In these facts and circumstances of the case, we are of the opinion that no proper opportunity was granted to the assessee to represent his case. Hence, we set-aside the order of ld.CIT(E) for denovo adjudication. Accordingly, grounds of appeal are allowed for statistical purpose.

5. In the result, appeal of the assessee is allowed for statistical purpose.

Order pronounced in the open Court on 13th February, 2024.

Sd/-
(S.S.GODARA)
JUDICIAL MEMBER

Sd/-
(DR. DIPAK P. RIPOTE)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 13th Feb, 2024/ SGR*

आदेशकीप्रतिलिपिअग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A), concerned.
4. The Pr. CIT, concerned.
5. विभागीयप्रतिनिधि, आयकर अपीलीय अधिकरण, “बी” बेंच,
पुणे / DR, ITAT, “B” Bench, Pune.
6. गार्डफ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// TRUE COPY //

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