

आयकर अपीलिय अधिकरण "ए" न्यायपीठ पुणे में ।  
IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH, PUNE

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

आयकर अपील सं. / ITA Nos.1334 & 1335/PUN/2023

Shree Maheshwari Mandal,  
RL-93, Balaji Nagar, Waluj MIDC,  
Chh. Sambhaji Nagar,  
Aurangabad – 431001

PAN : ABETS8655C

.....अपीलार्थी / Appellant

बनाम / V/s.

CIT, Exemption,  
Pune

.....प्रत्यर्थी / Respondent

Assessee by : Shri Sachin P. Kumar  
Revenue by : Shri Keyur Patel

सुनवाई की तारीख / Date of Hearing : 01-02-2024  
घोषणा की तारीख / Date of Pronouncement : 12-02-2024

**आदेश / ORDER**

**PER S.S. VISWANETHRA RAVI, JM :**

These two appeals by the assessee against the common order dated 09-10-2023 passed by the Commissioner of Income Tax (Exemption), Pune in rejecting the application seeking registration u/s. 12AA and 80G of the Act.

2. Since, the issues raised in both the appeals are similar basing on the same identical facts. Therefore, with the consent of both the parties, we proceed to hear both the appeals together and to pass a consolidated order for the sake of convenience.

**3. First, we shall take up appeal of assessee in ITA No. 1334/PUN/2023.**

4. The assessee raised four grounds of appeal amongst which the only issue emanates for our consideration is as to whether the CIT(Exemption) justified in rejecting the application in Form 10AB violating the principles of natural justice.

5. We note that the assessee filed application in Form 10AB seeking registration u/s. 12AA of the Act on 11-05-2023. In order to verify the genuineness of the activities, a notice dated 09-08-2023 issued through ITBA portal requesting the assessee to upload certain information / clarification by 23-08-2023 the details of which are reflected in pages 3 to 9 of the impugned order. There was no compliance by the assessee on 23-08-2023. Again, a show cause notice dated 12-09-2023 issued stating why the application should not be rejected and provisional registration granted should not be cancelled. According to the CIT(Exemption), there was no compliance by the assessee which is evident from para 4 of the impugned order. According to the CIT(Exemption), the requisite details as sought by him are basic details requires to ascertain the overall activities of the assessee and are directly relevant to the present proceedings. Having no compliance by the assessee in this regard, the CIT(Exemption) having

reasons recorded in that regard cancelled the provisional registration granted on 21-10-2022 u/s. 12AB of the Act and consequently, rejected the application in Form 10AB seeking registration.

6. The ld. AR, Shri Sachin P. Kumar submits that no notice was received by the assessee as the accountant has been changed and no information about the issuance of notice by the CIT(Exemption) with the Board of Trustees. The assessee has no knowledge about the notices issued by the CIT(Exemption) and prayed for another opportunity in remanding the matter to the file of CIT(Exemption). The ld. AR filed notarized affidavit dated 01-02-2024 supporting his arguments. On perusal of the same, we find the averments made by the deponent are corroborating with the submissions of the ld. AR. Admittedly, there was opportunity for the assessee to submit the requisite details as sought by the CIT(Exemption) as there was no knowledge of proceedings with the Board of Trustees. As rightly held by the CIT(Exemption) the said requisite details as sought by him are necessary for fair adjudication for granting of registration u/s. 12AA of the Act. Further, the ld. AR undertaken the assessee is ready to prosecute its case by filing all requisite details before the CIT(Exemption). The ld. DR reported no objection. Thus, in view of the same, we deem it proper to remand the matter to the file of CIT(Exemption) for its fresh adjudication. The assessee is liberty to file evidences, if any, in support of its claim. Thus, the grounds raised by the assessee are allowed for statistical purpose.

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

**ITA No. 1335/PUN/2023.**

8. We find that the facts in ITA No.1335/PUN/2023 are identical to ITA No. 1334/PUN/2023 except the assessee seeking registration u/s. 80G of the Act. Since, the facts in ITA No. 1335/PUN/2023 are similar to ITA No. 1334/PUN/2023, the findings given by us while deciding the appeal of assessee in ITA No. 1334/PUN/2023 would *mutatis mutandis* apply to ITA No. 1335/PUN/2023, as well. Accordingly, the appeal of assessee is allowed for statistical purpose.

9. In the result, both the appeals of assessee are allowed for statistical purpose.

Order pronounced in the open court on 12<sup>th</sup> February, 2024.

Sd/-  
(Inturi Rama Rao)  
ACCOUNTANT MEMBER

Sd/-  
(S.S. Viswanethra Ravi)  
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 12<sup>th</sup> February, 2024.

रवि

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT, Exemption, Pune.
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "ए" बेंच,  
पुणे / DR, ITAT, "A" Bench, Pune.
5. गार्ड फ़ाइल / Guard File.  
//सत्यापित प्रति// True Copy//

आदेशानुसार / BY ORDER,

वरिष्ठ निजी सचिव / Sr. Private Secretary  
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune