

**आयकर अपीलीय 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 No.736/PUN/2023

Khed Lions Education Society,  
LTT School, Khed, Bhadgaon,  
S.O., Ratnagiri-415709

PAN : AABTK5214H

.....अपीलार्थी / Appellant

**बनाम / V/s.**

Principal Commissioner of Income Tax,  
Central, Pune

.....प्रत्यर्थी / Respondent

Assessee by : Shri Bhuvanesh Kankani  
Revenue by : Shri Keyur Patel

सुनवाई की तारीख / Date of Hearing : 20-02-2024

घोषणा की तारीख / Date of Pronouncement : 22-02-2024

**आदेश / ORDER**

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

This appeal by the assessee against the order dated 28-04-2023 passed by the Pr. Commissioner of Income Tax (Central), Pune.

2. At the outset, we note that the assessee e-filed application in Form No. 10B before the CIT(Exemption) on 25-10-2022 seeking registration u/s. 12AA of the Act. To verify the genuineness of the activities of the assessee, the CIT(Exemption) issued notice dated 23-02-2023 requesting

the assessee to submit the details as reproduced in pages 3 to 5 of the impugned order. In response to such notice, the assessee filed a letter dated 02-03-2023 requesting for adjournment for 15 days stating that they were busy in 10<sup>th</sup> and 12<sup>th</sup> examination. As matter stood thus, the CIT(Exemption) transferred the case record of the assessee to the office of Pr. CIT, Central, Pune on 21-04-2023. On receipt of such record, the Pr. CIT, Central, Pune issued notice dated 24-04-2023 requesting the assessee to furnish the details/documents/information as already called for vide notice dated 23-02-2023. We note that the Pr. CIT, Central, Pune requested the assessee to comply on or before 26-04-2023 i.e. within two days. We note from para 3.1 of the impugned order that the assessee submitted part details on 26-04-2023. The Pr. CIT, Central, Pune taking into consideration the said part details and factual report submitted by the AO, issued final show cause notice to the assessee on 26-04-2023 requesting the details in terms of factual report submitted by the AO which is reflected from pages 6 to 8 of the impugned order. We note that the assessee could not furnish its reply/submission on or before 12:30 PM on 28-04-2023. Accordingly, Pr. CIT, Central, Pune proceeded to reject Form No. 10B, resultantly, cancelled the provisional registration granted on 27-05-2020 vide order dated 28-04-2023.

3. Before us, the ld. AR argued about the validity of passing of impugned order by the Pr. CIT, Central, Pune rejecting the application in Form No. 10AB and after finding that there was no compliances by the assessee before the Pr. CIT, Central, Pune on merits of the case. We are of the opinion, that the assessee shall get an opportunity before the Pr. CIT, Central, Pune to prosecute its case on merits apart from raising an issue of

challenging the jurisdiction of Pr. CIT, Central, Pune in passing the impugned order. Admittedly, there was no full compliance by the assessee supporting its activities and also no reply to the factual report filed by the AO, therefore, taking into account, we deem it proper to remand the matter to the file of Pr. CIT, Central, Pune for its fresh adjudication. The assessee is liberty to raise jurisdictional issue as well as on merits before the Pr. CIT, Central, Pune. The Pr. CIT, Central, Pune shall pass order, in accordance with law. The assessee is liberty to file evidence, if any, in support of its claim. Thus, the grounds raised by the assessee are allowed for statistical purpose.

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

Order pronounced in the open court on 22<sup>nd</sup> February, 2024.

Sd/-  
(Inturi Rama Rao)  
ACCOUNTANT MEMBER

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

पुणे / Pune; दिनांक / Dated : 22<sup>nd</sup> February, 2024.  
रवि

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr. CIT, Central, 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