

।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**

आयकर अपील सं. / ITA No.943/PUN/2023

निर्धारण वर्ष / Assessment Year : N.A.

Paramarth Sanskrutik Seva Mandal, Achalbet Post Jurori, Omerga, Osmanabad – 413512. Maharashtra. PAN: AADTP1169Q	Prabodhan V s	The Commissioner of Income Tax-Exemption, Pune.
Appellant/ Assessee		Respondent /Revenue

Assessee by	Smt. Akshata Rath – AR
Revenue by	Shri Ajay Kumar Keshari – DR
Date of hearing	21/02/2024
Date of pronouncement	23/02/2024

आदेश/ ORDER

PER DR. DIPAK P. RIPOTE, AM:

There is a delay in filing appeal before this Tribunal. Assessee filed affidavit. On perusal of the affidavit, we are of the opinion that there is sufficient cause for delay. Accordingly, delay is condoned.

1.1 This is an appeal e-filed by assessee against the order of Id.Commissioner of Income Tax(Exemptions), Pune under section 12A of the Income Tax Act, 1961 rejecting assessee's application

filed in Form No.10AB for registration under section 12AA of the Act.

2. On perusal of the order of the ld.CIT(E) dated 21.10.2022, it is observed that the ld.CIT(E) has rejected the application of the assessee only on one ground that assessee failed to file details called-for vide notice dated 07.10.2022 and 25.08.2022.

2.1 The ld.Authorised Representative(ld.AR) of the assessee submitted that along with the Form No.10AB, the assessee had submitted copy of Trust Deed, copy of Audited Financials for the last three years along with Audit Report, copy of Registration under Society Registration Act. Ld.AR also submitted that the notices issued by ld.CIT(E) were not received by assessee as those notices were send on some wrong email id.

3. The ld.Departmental Representative(ld.DR) for the Revenue supported the order of the ld.CIT(E).

4. In this case, ld.DR has not denied that assessee had submitted copy of Trust Deed, Three Years Financial Audit Reports. The ld.CIT(E) has not made any remarks about the Trust Deed, Three Years Financials. At the time of granting registration, the

ld.CIT(E) has to look at the charitable nature of the objects and charitable nature of the activities. The ld.Commissioner of Income Tax(Exemption) has failed to verify these aspects, though the trust deed was on record and financials were on record. Be it as it may be, in the interest of justice, we set-aside the order of ld.CIT(E) for denovo adjudication to ld.CIT(E). The ld.CIT(E) shall provide opportunity to the assessee. Accordingly, appeal of the assessee is allowed for statistical purpose.

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

Order pronounced in the open Court on 23rd February, 2024.

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

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

पुणे / Pune; दिनांक / Dated : 23rd 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 अपीलिय अधिकरण, पुणे/ITAT, Pune.