

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

[THROUGH VIRTUAL HEARING]

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI G D PADMAHSHALI, ACCOUNTANT MEMBER

I.T.A.No.1227/PUN./2023 [E-APPEAL]
U/sec.12AB(1)(b)(ii) of the I.T. Act, 1961

Lokmangal Development Foundation, 104 Rajiv Nagar, Akkalkote Road, Solapur, Market Yard, Solapur – 413 005. Maharashtra. PAN AACAL7551L	vs.	The CIT (Exemption), 3 rd Floor, Income Tax Office, PMT Bldg., Shankar Seth Road, Pune – 411 037. Maharashtra.
(Appellant)		(Respondent)

For Assessee :	Shri Pratik Sandbhor
For Revenue :	Shri Keyur Patel, CIT-DR

Date of Hearing :	08.03.2024
Date of Pronouncement :	12.03.2024

ORDER

PER SATBEER SINGH GODARA, J.M. :

This assessee's appeal for assessment year 2013-14, arises against the CIT Exemption, Pune, Pune's Din and Notice No. ITBA/EXM/F/EXM45/2023-24/1056668618(1), dated 29.09.2023, involving proceedings u/s. 12AB(1)(b)(ii) of the Income Tax Act, 1961 (in short "the Act").

Heard both the parties. Case file perused.

2. It emerges during the course of hearing that the learned CIT(E)'s order denying sec. 12AB(1)(b)(ii) registration to the assessee has been passed ex-parte after holding that the latter had failed to

file all the requisite details sought in the show cause notice having due date of compliance on 27.09.2023.

3. Learned counsel's only case during the course of hearing is that there was some communication between it's auditor and the authorised representative before the CIT(E) due to which he could not get access of the corresponding notice(s) sent on the registered email. Mr. Sandbhor further sought to buttress the point that the assessee has never been a habitually non-cooperative in the lower appellate proceedings as he could not comply with the learned CIT(E)'s notice only on the last occasion. Faced with this situation, we deemed it appropriate in the larger interest of justice to restore the instant appeal back to the CIT(E) for his afresh adjudication, preferably within three effective opportunities of hearing, subject to the rider that it shall be the assessee's onus and responsibility only to file and prove all the relevant details in consequential proceedings. Ordered accordingly.

4. This assessee's appeal is allowed for statistical purposes in above terms.

Order pronounced in the open Court on 12.03.2024.

Sd/-
[GD PADMAHSHALI]
ACCOUNTANT MEMBER

Sd/-
[SATBEER SINGH GODARA]
JUDICIAL MEMBER

Pune, Dated 12th March, 2024

VBP/-

Copy to

1.	The appellant
2.	The respondent
3.	The Pr. CIT, Pune concerned
4.	D.R. ITAT, "A" Bench, Pune.
5.	Guard File.

//By Order//

//True Copy //

Sr. Private Secretary, ITAT, Pune Benches,
Pune.