

।आयकर अपीलीय अधिकरण "बी" न्यायपीठ पुणेमें।
IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCHES "B" :: PUNE

BEFORE SHRI PARTHA SARATHI CHAUDHURY,
JUDICIAL MEMBER AND
DR. DIPAK P. RIPOTE, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No.963/PUN/2023
निर्धारण वर्ष / Assessment Year : 2023-24

Reliance AB Lodha Memorial Foundation, 4410, Near Swami Vivekanand School, Mangal Bhavan Panchavati S.O., Nashik – 422003 PAN: AAKCR0279H	V s	The Commissioner of Income Tax(Exemption), Pune.
Appellant / Assessee		Respondent / Revenue

Assessee by	Shri Pramod Shingte – AR
Revenue by	Shri Ajay Kumar Keshari – DR
Date of hearing	01/04/2024
Date of pronouncement	05/04/2024

आदेश/ ORDER

PER DR. DIPAK P. RIPOTE, AM:

This is assessee's appeal against the order of Id.Commissioner of Income Tax(Exemption), Pune under section 12AB(1)(b)(ii) of the Act, dated 04.08.2023.

Grounds of appeal raised by the assessee are as under :

"1. On the basis of facts and in the circumstances of the case and as per law, the Commissioner of Income-Tax (Exemption), Pune is not justified in not granting registration u/s 12AB of the Act to the Appellant.

2. *On the basis of the facts and in the circumstances of the case and as per law, the Commissioner of Income-Tax (Exemption) is not justified in cancelling the provisional registration u/s 12AB of the Act.*
3. *The appellant craves for the addition to, deletion, alteration, modification of the above ground of appeal.”*

Findings & Analysis :

2. We have heard both the parties and perused the records. It is observed that Id.CIT(E) in para 2.2 and 2.3 of his order has stated that a notice was issued to the assessee on 25.07.2023 asking some specific questions and calling for explanation regarding certain specific discrepancies. It is further mentioned by Id.CIT(E) that the due date for compliance to notice dated 25.07.2023 was 28.07.2023, and since assessee failed to file reply before 28.07.2023, the Id.CIT(E) rejected the assessee's application for non-compliance. During the appellate proceedings, the Id.AR's of the assessee submitted that assessee had filed adjournment letter in response to notice 25.07.2023. Copy of the screenshot is enclosed by the assessee in the paper book at page no.344. The Id.AR submitted that assessee had filed submission on 03.08.2023, which is at page no.345 to 376 of the paper book. The Id.AR also brought to our notice copy of the screenshot obtained from e-filing portal of the Income Tax to demonstrate that assessee had filed

reply on 03.08.2023. It is observed that ld.CIT(E) had passed order rejecting assessee's application on 04.08.2023 without taking cognizance of assessee's submission filed on 03.08.2023. The assessee had filed elaborate submission on 22.05.2023 containing around 200 pages. The ld.CIT(E) has not discussed the submission dated 22.05.2023 and 03.08.2023. Thus, the ld.CIT(E) had failed to take cognizance of elaborate submission of the assessee and merely rejected the assessee's application for non-compliance. In these facts and circumstances of the case, we set-aside the order of the ld.CIT(E) to ld.CIT(E) for denovo adjudication. The ld.CIT(E) shall provide opportunity of hearing to the assessee. The submission of the assessee is in the paper book filed by the assessee, copy of the paper book was given to Ld.CIT(DR). The ld.CIT(E) shall get copy of the paper book from Ld.CIT(DR).

3. Accordingly, appeal of the assessee in ITA No.963/PUN/2023 is allowed for statistical purpose.

Order pronounced in the open Court on 5th April, 2024.

Sd/-
(PARTHA SARATHI CHAUDHURY)
JUDICIAL MEMBER

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

पुणे / Pune; दिनांक / Dated : 5th April, 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, आयकरअपीलीयअधिकरण, "बी" बेंच,
पुणे / DR, ITAT, "B" Bench, Pune.
6. गार्डफ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// TRUE COPY //

Senior Private Secretary
आयकरअपीलीयअधिकरण, पुणे/ITAT, Pune.