

**।आयकर अपीलीय अधिकरण न्यायपीठ नागपुर में।
IN THE INCOME TAX APPELLATE TRIBUNAL,
NAGPUR BENCH : : NAGPUR**

[VIRTUAL HEARING AT PUNE]

**BEFORE SHRI S.S.GODARA, JUDICIAL MEMBER
AND
DR. DIPAK P. RIPOTE, ACCOUNTANT MEMBER**

आयकरअपीलसं. / ITA No.155/NAG/2023

निर्धारणवर्ष / Assessment Year : -

Jayantara Development Foundation, Survey No.332/01, Kamleshwar Road, Village NImji, Tah. Kamleshwar, Nagpur – 441501. PAN: AAFCJ1272M	V s	The Commissioner of Income Tax(Exemption), Pune.
Appellant / Assessee		Respondent / Revenue

Assessee by	Shri Mukesh Agrawal – CA
Revenue by	Shri Kailash C. Kanojiya – CIT(DR)
Date of hearing	18/03/2024
Date of pronouncement	15/04/2024

आदेश/ ORDER

PER DR. DIPAK P. RIPOTE, AM:

This is an appeal filed by the assessee against the order of Id.CIT(Exemption) dated 31.03.2023 passed under section 12AB r.w.s. 12A of the Act. The assessee has raised the following grounds of appeal :

“1. On the facts and circumstances of the case and in law, the learned CIT (Exemptions) - Pune grossly erred in rejecting the application submitted by the Appellant for grant of approval U/s 12A of the I.T Act, 1961 which is illegal, invalid and against the principles of natural justice.

2. On the facts and circumstances of the case and in law, the learned CIT (Exemptions) - Pune ought to have granted approval under section 12A to the Appellant as the Appellant has duly complied with all the conditions as prescribed under law for grant of approval under section 12A of the Act.

3. The Appellant craves leave to add, amend, alter, vary and / or withdraw any or all the above grounds of Appeal.”

Submission of Id.AR :

2. The Id.AR filed a paper book containing copies of submission made by assessee before the Id.CIT(E) dated 23.03.2023 and 31.01.2023. The Id.AR also filed a copy of note on activities. The Id.AR submitted that though assessee had filed elaborate reply before the Id.CIT(E), the Id.CIT(E) rejected the assessee's application on the ground that “No credible evidence filed by the assessee”.

Submission of Id.DR :

3. The Id.Departmental Representative(Id.DR) for the Revenue relied on the order of Id.CIT(E).

Findings & Analysis :

4. We have heard both the parties and perused the records. It is observed that Id.CIT(E) has rejected the application of the assessee on the ground that assessee failed to furnish cogent evidence and hence genuineness of the activities of the assessee could not be proved.

5. On perusal of the submission filed by the assessee vide letter dated 31.01.2023 and 23.03.2023, it is observed that assessee had filed note on activities along with list of beneficiaries. It is a fact that assessee's activities were recently started from April, 2021.As per the note on activities, assessee had carried following activities :

- i) Distributed Fruits, Soya Milk, Biscuits etc., to the poor patients admitted in general ward of Government Hospital.
- ii) Provided financial assistance to pay medical bills of some patients.
- iii) Reimbursed Education Fee of some children belonging to Lower Economic Class.

4.1 It has been claimed by assessee that the assessee had filed copies of bills, invoices and list of beneficiaries.

4.2 However, Id.CIT(E) has merely rejected application on the ground that no evidence has been filed. In these facts and circumstances of the case, we set-aside the order of Id.CIT(E) to Id.CIT(E) for denovo adjudication. The Id.CIT(E) shall provide opportunity to the assessee.

5. In the result, appeal of the Assessee is Allowed for Statistical Purpose.

Order pronounced in the open Court on 15th April, 2024.

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

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

पुणे / Pune; दिनांक / Dated : 15th 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, आयकर अपीलीय अधिकरण, नागपुर बेंच, नागपुर/ DR, ITAT, Bench, Nagpur.
6. गार्डफ़ाइल / Guard File.

ITA No.155/NAG/2023
Jayantara Development Foundation [A]

अदेशानुसार / BY ORDER,

// TRUE COPY //

Senior Private Secretary
आयकर अपीलीय अधिकरण, पुणे/ITAT, Pune.