

**IN THE INCOME TAX APPELLATE TRIBUNAL, 'A' BENCH
MUMBAI**

**BEFORE: SHRI AMIT SHUKLA, JUDICIAL MEMBER
&
SMT RENU JAUHRI, ACCOUNTANT MEMBER**

**ITA No.4290/Mum/2023
(Assessment Year :2023-24)**

Shri Arihant Aradhak Trust 481, Vidyashram S.O.Mumbai Agra Road Bhiwandi, Thane Maharashtra -421 305	Vs.	CIT(Exemptions) Pune 322, 3 rd Floor Income Tax Office PMT Building Shankar Seth Road Pune Maharashtra- 411037
PAN/GIR No.ABCTS2305M		
(Appellant)	..	(Respondent)

Assessee by	Shri Paras S Savla
Revenue by	Shri Ajay Chandra
Date of Hearing	25/04/2024
Date of Pronouncement	30/04/2024

आदेश / O R D E R

PER RENU JAUHRI (A.M):

The aforesaid appeal has been filed by the assessee against order dated 30/03/2023 passed by CIT (Exemptions), Pune for the A.Y.2023-24.

2. Assessee has raised following grounds of appeal:-

“1. On the facts and circumstances of the case and in Law, learned Commissioner of Income-tax (Exemption) has erred in rejecting the application filed in Form 10AB under clause (iii) of Section 12A(1)(ac) of the Income-tax Act 1961 (the 'Act)

2. On the facts and circumstances of the case and in Law, learned Commissioner of Income-tax (Exemption) has erred in cancelling the provisional registration granted on 3/11/2021 under Section 12AB read with Section 12(A)(ac) (vi) of the Act.

3. On the facts and circumstances of the case and in Law, learned Commissioner of Income-tax (Exemption) has erred in drawing unsatisfactory conclusion about the genuineness of activities of the assessee.

4. On the facts and circumstances of the case and in Law, learned Commissioner of Income-tax (Exemption) has failed in appreciating the fact and submission made by the assessee trust for granting registration

5. Your appellant prays that above grounds & such other grounds that may be added, amended or altered at the time of hearing may be considered and the learned Commissioner of Income-tax (Exemption) be directed to grant registration under Section 12AB of the Act.”

2. The brief facts of the case are as under:-

(i) The assessee trust had filed application in Form 10 AB under Clause (iii) of Section 12A(1)(ac) of the Income Tax Act before CIT(Exemptions), Pune on 29/09/2022.

(ii) In order to verify the genuineness of the activities, a notice was issued on 13/01/2023 calling for certain information viz., date of commencement of activity, date of expiry of provisional registration, note on activities alongwith supporting evidence etc.,

(iii) As the assessee did not submit a proper note on activities another notice was issued by CIT(Exemptions) on 02/02/2023. However, no reply was received by the due date i.e. 09/02/2023, even though the notice was duly served on the assessee through e-portal and e-mail. In the absence of

requisite details, the application of the assessee was rejected vide CIT(Exemptions)Pune's order dated 30/03/2023.

3. Before this Bench, the appellant submitted the additional evidences regarding nature of activities with a request to admit the same under Rule 29 of the ITAT Rules. Regarding non-compliance, it has been explained that the main trustee Shri Harakchand Haria who looked after the matters of the Trust was very unwell during the period as such no compliance could be made to the showcause notice issued by the CIT(E). Shri Harakchand Haria eventually expired on 05/05/2023. For this reason, the filing of appeal was also delayed by 183 days for which separate application for condonation of delay has been filed.

4. Considering the above facts and circumstances, we hereby condone the delay in filing of appeal and restore the matter to the CIT(Exemptions) for fresh adjudication after giving opportunity to the appellant and considering the details submitted by the appellant with regard to nature of its activities.

5. In the result, appeal of the assessee is allowed.

Order pronounced on 30th April, 2024.

Sd/-
(AMIT SHUKLA)
JUDICIAL MEMBER

Sd/-
(RENU JAUHRI)
ACCOUNTANT MEMBER

Mumbai; Dated 30/04/2024
KARUNA, sr.ps

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent.
3. CIT
4. DR, ITAT, Mumbai
5. Guard file.

//True Copy//

BY ORDER,

(Asstt. Registrar)
ITAT, Mumbai