

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

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

**ITA No. 4361/MUM/2023
(Assessment Year : 2022-23)**

Ansaar-E-Fatemi Dawat Foundation Darius Sakina, Madhuban Bunglow, Pokharan Road No. 1, Upvan, Thane West 400606	Vs.	Commissioner of Income Tax (Exemption),Pune Room 322,3 rd Floor, Income Tax Office, PMT Building, Shankar Seth Road, Pune 411037
PAN/GIR No. AAVCA3204C		
(Appellant)		(Respondent)

Assessee by	Shri Milind Dattani/Bhavin Somaiya
Revenue by	Shri Ajay Chandra
Date of Hearing	24 /04 /2023
Date of Pronouncement	30/04/2024

आदेश / O R D E R

PER AMIT SHUKLA (J.M):

The aforesaid appeal has been filed by the assessee against order dated 14/10/2023 passed by CIT(Exemption) Pune rejecting the application for registration u/s.12A.

2. Before us ld. Counsel submitted that ld. CIT(E) has passed an *exparte* order. He has filed the details of proceedings of registration u/s.12A in the following manner:-

Date	Particulars
29-Apr-23	Filing of the Form 10AB
27-Jul-23	Notice of hearing
08-Aug-23	Due date of compliance
09-Aug-23	Date of receipt of notice by speed post
11-Aug-23	Request for adjournment
22-Aug-23	Response filed to the hearing notice
Show cause notice	
04-Oct-23	Date of Show cause notice
10-Oct-23	Due date of compliance
14-Oct-23	Date of rejection order

2. He submitted that the assessee could not reply to the show-cause notice as by mistake e-mail went to the spam folder and assessee was not aware of the date of notice issued by the office of CIT (E). Thus, looking to the fact that assessee could not respond to the show-cause notice and ld. CIT (E) could not examine the details, accordingly, the matter is remanded back to the file of the ld. CIT(E) to decide the issue afresh after considering all the details submitted by the assessee and to give opportunity of hearing to the assessee to substantiate its case.

3. In the result, appeal of the assessee is allowed for statistical purposes.

Order pronounced on 30th April, 2024.

Sd/-
(RENU JAUHRI)
ACCOUNTANT MEMBER

Sd/-
(AMIT SHUKLA)
JUDICIAL 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