

IN THE INCOME TAX APPELLATE TRIBUNAL

PUNE "A" BENCH : PUNE

[THROUGH VIRTUAL HEARING]

BEFORE SHRI RAMA KANTA PANDA, VICE PRESIDENT
AND
SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

I.T.A.No.1162/PUN./2023 [E-APPEAL]
Assessment Year 2021-2022

Gaushala Panjarapol, Vinchur Road, Yeola, Nasik – 423 401. Maharashtra. PAN AAATG2800L	vs.	The Commissioner of Income Tax (Exemptions), Pune. Maharashtra. PIN – 411 037.
(Appellant)		(Respondent)

For Assessee :	S/Shri CA Sharad A. Shah & Rohit S. Tapadiya.
For Revenue :	Shri Keyur Patel, CIT-DR

Date of Hearing :	22.04.2024
Date of Pronouncement :	07.05.2024

ORDER

PER SATBEER SINGH GODARA, J.M. :

This assessee's appeal for assessment year 2021-22, arises against the CIT-(Exemptions), Pune, Pune's Din and Notice No.ITBA/EXM/F/EXM45/2023-24/1056122015(1), dated 15.09.2023, in proceedings u/s.12AA of the Income Tax Act, 1961 (in short "the Act").

Heard both the parties at length. Case file perused.

2. The assessee pleads the following substantive grounds in the instant appeal :

1. *“The Ld. CIT-Exemption ought to have granted Final Registration u/s.12AA / u/s.12AB of the Income Tax act.*
2. *The Ld CIT(E) erred in denying the registration u/s 12AA of the IT Act.*
3. *The appellant craves its right to add to or alter the Grounds of Appeal at any time before or during the course of hearing of the case.”*

3. Suffice to say, the assessee’s sole substantive grievance pleaded in the instant appeal challenges correctness of the learned CIT(E)'s impugned order denying its registration claim u/sec.12AA of the Act. The assessee is admittedly a trust enjoying registration under the provisions of the Bombay Public Trust Act, 1950 w.e.f. 13.04.1953 as well as u/sec.12A of the I.T. Act from 22.12.2000 onwards as it is evident from a perusal of page-1 of its paper book. It appears to have applied for the impugned registration which was provisionally granted u/sec.10AC of the Act u/sec.12AB r.w.s.12A(1)(ac)(vi) on 27.05.2021. We wish to clarify here that the assessee has all along been assessed as a registered trust since there is no issue between the parties before us to this effect.

4. Coming to the impugned registration proceedings; a perusal of the CIT(E)'s impugned order; more particularly; from para-5.1 indicates that he has declined this relief to the assessee on account of the latter’s alleged failure in

responding to his show cause notice dated 01.09.2023. The assessee's case on the other hand before us in light of its twin paper books is that it had duly filed all the relevant material by digital mode which has nowhere been specifically dealt with in the impugned order. Faced with this situation, it emerges that this is an instance more of a miscommunication between the assessee and the O/o. the CIT(E) which has resulted in rejection of its claim without dealing with its details filed regarding the charitable activities carried-out all along. Be that as it may, we are of the considered opinion in these facts and circumstances that larger interest of justice would be met in case the CIT(E) herein re-adjudicates the assessee's impugned registration application afresh, preferably within three effective opportunities of hearing subject to the rider that it is the assessee's sole risk and responsibility to prove his case before the lower appellate authority in consequential proceedings. Ordered accordingly.

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

Order pronounced in the open Court on 07.05.2024.

Sd/-
[RAMA KANTA PANDA]
VICE PRESIDENT

Sd/-
[SATBEER SINGH GODARA]
JUDICIAL MEMBER

Pune, Dated May, 2024

VBP/-

Copy to

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

//By Order//

//True Copy //

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