

IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH "B", PUNE

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No.483/PUN/2024

Sant Sadguru Siddha Digamber Ganesh Maharaj Samadhi Mandir Trust, Mahamane Park, Opp. Nashik Club, Siddharth Hotel, Nashik Pune Road, Nashik, Maharashtra- 422 011 PAN : AADTS8759H	Vs.	CIT (Exemption), Pune
Appellant		Respondent

Assessee by : Shri Sanket Joshi
Revenue by : Shri P.R. Mane

Date of hearing : 20.06.2024
Date of pronouncement : 20.06.2024

आदेश / ORDER

PER INTURI RAMA RAO, AM:

This is an appeal filed by the assessee directed against the order of CIT (Exemption), Pune dated 30.05.2023 denying registration u/s.12AB of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

2. The appellant is a Trust which filed application in Form No.10AB dated 03.11.2022 seeking registration u/s.12A(1)(ac)(iii) of the Act. On receipt of the said application, the Id. CIT, Exemption, in order to verify the genuineness of activities of the appellant trust, issued notice(s) through ITBA portal calling upon the appellant to file certain information/clarification. However, for the reasons best known to the

appellant trust, the appellant could not comply with the said notices. In the circumstances, the Id. CIT (Exemption) drew inference that the he is unable to draw any satisfactory conclusion about genuineness of activities of the appellant trust, thus chose to reject the application filed denying registration u/s.12AB of the Act.

3. Being aggrieved, an appeal was filed before the Tribunal with a delay of 227 days. The appellant trust filed an affidavit praying for condonation of delay stating that the notices as well as the impugned order dated 30.05.2023 were issued on 'kunjalwaje@gmailcom' whereas the email ID provided by the appellant trust for communication was 'nagpuresn64@gmail.com. It was further submitted that neither the notices nor the impugned order were received on e-mail Id/post. Therefore, the appellant trust was unaware of the notices/passing of the impugned order. It is, therefore, prayed for remand of the matter to the CIT, Exemption condoning the delay.

4. On the other hand, the Id. CIT-DR vehemently opposed for remand of the matter to the CIT (Exemption) and condonation of delay.

5. We heard the rival submissions and perused the material on record. At the outset, we find there is a delay of 227 days in filing this present appeal before us. The appellant had explained the reasons for delay in filing appeal stating that the appellant trust had neither received hearing notices nor impugned order as the Department issued the notice(s) of hearing on different e-mail ID. The above averments made in the affidavit filed for seeking condonation of delay remain uncontroverted. There is no material on record to disbelieve the averments made by the appellant trust. We therefore condone the delay of 227 days in filing the appeal.

6. The contention that the hearing notices were served on different e-mail id was not disproved by the Revenue. Further, we find that the Id. CIT (Exemption), Pune had rejected the application filed by the assessee denying registration u/s.12AB without going into the merits of the application. In our considered opinion and in order to meet the ends of justice, the matter requires remission to the file of CIT, Exemption for *denovo* disposal of the application in accordance with law after affording an opportunity of being heard to the appellant trust.

7. In the result, the appeal filed by the assessee is partly allowed for statistical purposes.

Order pronounced on this 20th day of June, 2024.

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 20th June, 2024

Satish

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr.CIT concerned
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "B" बेंच,
पुणे / DR, ITAT, B" Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

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