

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

BEFORE SHRI R. K. PANDA, VICE PRESIDENT
AND
SHRI VINAY BHAMORE, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.64/PUN/2024

St. Mira's College Alumni Association, 6, Koregaon Park Road, Pune- 411001. PAN : ABCTS2932E	Vs.	CIT (Exemption), Pune.
Appellant		Respondent

Assessee by : Smt. Deepa Khare
Revenue by : Shri Ajay Kumar Keshari

Date of hearing : 13.06.2024
Date of pronouncement : 24.06.2024

आदेश / ORDER

PER VINAY BHAMORE, JM:

This appeal filed by the assessee is directed against the order dated 16.11.2023 passed by LD CIT, Exemption, Pune [‘ld. CIT(E), Pune’] rejecting the application for registration u/s 12A(1)(ac)(iii) of the IT Act.

2. The appellant has raised the following grounds of appeal :-

“1. The ld CIT Exemption erred in law and on facts in rejection of application for registration u/s 12A(1)(ac)(iii) without considering the facts and circumstances of the case.

2. The ld CIT Exemption erred in law and on facts in rejecting application for registration u/s 12A(1)(ac)(iii) and cancelling provisional registration granted on 04/04/2022 without serving proper notice of hearing either physically or through the registered mail ID. The appellant prays for opportunity so as to explain its case.

3. *The appellant craves leave to add, alter, modify or substitute any ground of appeal at the time of hearing.”*

3. The facts, in brief, are that the assessee is a trust, was granted provisional registration under sub clause (ac) of sub section (1) of section 12A of the IT Act on 04.04.2022 for the period from Asstt Year 2022-23 to Asstt Year 2024-25. Thereafter, the appellant trust had applied for grant of registration in Form 10AB on 26.06.2023. On receipt of the said application, ld. CIT(E), Pune had called for certain details vide letter dated 17.08.2023 and 25.10.2023 respectively. Since LD CIT(E), Pune did not find any reply from assessee trust, the application filed by the appellant trust was rejected & the provisional registration granted on 04.04.2022 was also cancelled.

4. Being aggrieved, the appellant is in appeal before us in the present appeal with the above extracted grounds of appeal.

5. Ld. AR submitted before us that ld. CIT(E) was not justified in rejecting the application for grant of registration u/s 12AB filed by the assessee. It was further submitted by ld. Counsel of the assessee that the first notice of hearing was received by the assessee through post on 28.08.2023 and the date of compliance was 31.08.2023. Therefore, a request for adjournment of 10 days

was made, and accordingly, desired details were furnished on 09.09.2023. Thereafter, the assessee did not receive any notice and waited for further order. As the process of registration was to be completed by the end of December, 2023, the assessee logged into Income Tax Portal on 07 – 08, December, 2023 and was surprised to see that its application for registration was cancelled by an order dated 16.11.2023 on the ground that a notice was issued on 25.10.2023 by email and the requisite details were to be submitted on or before 31.10.2023. As there was no reply to this notice, Id. Commissioner of Income Tax (Exemption), Pune rejected the application for registration u/s 12AB of the IT Act. In this regard, it was further submitted that from the perusal of the Income Tax Portal, it was found that the notice dated 25.10.2023 was sent on the email of Soniya Chavan, whereas the registered email on the Income Tax Portal was meenakshi.wagh@stmirascollegepune.edu.in. In this way, the notice was sent to someone else's email and not to the assessee. Due to this fact, the assessee could not reply to the last notice which resulted in this unfortunate *ex-parte* order. Under the above facts and in the circumstances of the case, Id. Counsel of the assessee requested the Bench to set-a-aside the *ex-parte* order

passed by ld. CIT(E) , Pune and further requested the Bench to provide one more opportunity to submit requisite details desired by ld. CIT(E), Pune in support of application for registration u/s 12AB of the IT Act.

6. Ld. DR supported the order passed by ld. CIT(E), Pune.

7. We have heard ld. Counsel from both the sides and perused the material available on record. We find that the first notice was sent by post and was served on the assessee and proper response was also made by the assessee, but another notice was sent on some wrong email (mentioned above) which was not registered in the name of the assessee on the Income Tax Portal. In such situation, the assessee was unaware of the fact that any such notice was issued to him. Therefore, we find force in the argument of ld. Counsel of the assessee and in the interest of justice deem it proper to provide one more opportunity of hearing to the assessee to submit the desired information before ld. CIT(E), Pune. In the light of above observation, we set-aside *ex-parte* order passed by ld. CIT(E), Pune and remand the matter back to his file with the direction to decide the application for registration filed by the assessee on merit. Ld. CIT(E), Pune shall decide the appeal as per fact and law after providing reasonable opportunity of being heard

to the assessee. The assessee is also hereby directed to respond to the notice issued by Id. CIT(E), Pune and submit the requisite details on the appointed date without seeking any adjournment under any pretext, failing which Id. CIT(E), Pune is at liberty to pass appropriate order as per law. We hold and direct accordingly. Thus, the grounds of appeal raised by the assessee in the present appeal are allowed.

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

Order pronounced in the open Court on 24th June, 2024.

Sd/-
(R. K. PANDA)
VICE PRESIDENT

Sd/-
(VINAY BHAMORE)
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 24th June, 2024.

Sujeet

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT, Exemption, Pune.
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.