

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

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

आयकर अपील सं. / ITA No.587/PUN/2024

Everest Education Trust, 963, Nana Peth, Ardeshir Irani Baug, Nana Peth 411 002 Maharashtra PAN : AAATE2865R	Vs.	CIT (Exemption), Pune
Appellant		Respondent

Assessee by : Shri Pramod S. Shingte
Revenue by : Shri Keyur Patel, CIT-DR
Date of hearing : 25.06.2024
Date of pronouncement : 25.06.2024

आदेश / ORDER

PER INTURI RAMA RAO, AM:

This is an appeal filed by the assessee directed against the order of CIT (Exemption), Pune dated 27.01.2024 denying registration u/s.12AB of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

2. The appellant is a Trust *inter alia* formed with the object of imparting education. The appellant Trust filed application in Form No.10AB dated 30.09.2023 seeking registration u/s.12A(1)(ac)(iii) of the Act. On receipt of the said application, the ld. CIT, Exemption, in order to verify the genuineness of activities of the appellant trust, issued notice(s) through ITBA portal on 04.12.2023 calling upon the appellant to file certain information/clarification. However, for the reasons best known to the appellant trust, the appellant trust 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 and the compliance to the requirements of any other law, thus chose to reject the application filed denying registration u/s.12AB of the Act.

3. Being aggrieved, the assessee is in appeal before the Tribunal in the present appeal.

4. We heard the rival submissions and perused the relevant material on record. 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. The CIT is obliged to pass the order on merits even in case of an *ex parte* order. 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.

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

Order pronounced on this 25th day of June, 2024.

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 25th 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, "A" बेंच,
पुणे / DR, ITAT, A" Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

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