

आयकर अपीलीय अधिकरण "ए" न्यायपीठ पुणे में ।
IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH, PUNE

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

आयकर अपील सं. / ITA Nos.906 & 907/PUN/2024
निर्धारण वर्ष / Assessment Year : 2022-23

Agri Samaj Unnati Mandal Bhiwandi, Charnipada, Behind Anjurphata, Jakat Naka, Rahnal-421302 PAN : AACAA1497N	Vs.	CIT Exemption, Pune
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

Assessee by :	N O N E
Department by :	Shri Keyur Patel
Date of hearing :	31-07-2024
Date of Pronouncement :	31-07-2024

आदेश / ORDER

PER SATBEER SINGH GODARA, JM :

These assessee's twin appeals arise against the Commissioner of Income Tax (Exemption), Pune [in short the "CIT(E)"]'s common DIN & Notice No. ITBA/EXM/F/EXM45/2023-24/1062758759(1), dated 16.03.2024, refusing its registration in proceedings u/s. 12AA of the Income Tax Act, 1961 (in short "the Act").

Cases called twice. None appears at the assessee's behest. We accordingly proceeded ex-parte. Learned CIT-DR pinpoints during the course of hearing that the assessee's instant twin appeals arise against the CIT(E) very order only. That being the case, we reject the assessee's former appeal ITA No. 906/PUN/2024 as a "duplicate" one.

2. Learned CIT-DR next submits that the CIT(E) herein has rightly declined to section 12A registration to the assessee on account of the fact that the latter head has failed to prove the commencement on its charitable

activities. We note in this factual backdrop that the assessee has duly claimed to have completed “one of the projects” which has nowhere been considered in the learned CIT(E)’s order as per paras 6 to 6.1 in the impugned order. It further transpires that from perusal of the impugned order that the assessee had submitted its explanation on 05.03.2024 and thereafter, the CIT(E) never afforded it any further effective opportunities in support of its submissions. That being the clinching case, we deem it appropriate in the larger interest of justice to restore the assessee’s instant latter appeal ITA No. 907/PUN/2024 back to the CIT(E) for his afresh appropriate adjudication preferably within three effective opportunities of hearing. Ordered accordingly.

3. These assessee’s instant former appeal herein ITA No. 906/PUN/2024 is dismissed as a “duplicate” file and its latter case ITA No. 907/PUN/2024 is allowed for statistical purpose. A copy of this common order be placed in the respective case files.

Order pronounced in the open court on 31st July, 2024.

Sd/-
(Inturi Rama Rao)
ACCOUNTANT MEMBER

Sd/-
(Satbeer Singh Godara)
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 31st July, 2024.

रवि

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, “ए” बेंच,
पुणे / DR, ITAT, “A” Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

वरिष्ठ निजी सचिव / Sr. Private Secretary
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune