

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

BEFORE SHRI INTURI RAMA RAO, JUDICIAL MEMBER
AND
MS. ASTHA CHANDRA, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No.804/PUN/2024

Sumin Charitable Trust,
Plot No.44 Sumin,
Shivaji Housing Society,
Satara – 415 001, Maharashtra

PAN : AALTS7957H

.....अपीलार्थी / Appellant

बनाम / V/s.

The CIT(Exemption),
Pune

.....प्रत्यर्थी / Respondent

Assessee by : Shri Vijay Kumar Kshirsagar
Revenue by : Shri Ajay Kumar Keshari

सुनवाई की तारीख / Date of Hearing : 22.07.2024

घोषणा की तारीख / Date of Pronouncement : 07.08.2024

आदेश / ORDER

PER INTURI RAMA RAO, AM:

This is an appeal filed by the appellant trust directed against the order of the CIT Exemption, Pune dt. 31.03.2023 denying grant of registration u/s.12AB of the Income-tax Act, 1961 (hereinafter also called 'the Act').

2. Brief facts of the case are that the appellant is a Trust, got provisional registration on 27.05.2021. The appellant trust filed application in Form No.10AB on 26.09.2022 seeking regular registration under clause (iii) of section 12A(1)(ac) of the Act. On receipt of the said application, the Id. CIT (Exemptions), in order to verify the genuineness of activities of the appellant trust and compliance to requirements of any

other law, issued notice through ITBA portal on 15.12.2022 calling for certain information/clarification. The appellant trust had filed the requisite information in response to the questionnaires dated 15.12.2022, 12.03.2023 on 24.12.2022 and 18.03.2023. However, the Id. CIT(Exemptions) without taking into consideration the detailed replies filed by the appellant trust had denied the grant of regular registration, cancelling the provisional registration.

3. Being aggrieved, the appellant trust is in appeal before us in the present appeal.

4. We heard the rival submissions and perused the relevant material on record. The Id.CIT(Exemptions) without taking into consideration the written submissions filed before him had proceeded to deny the grant of regular registration, cancelling the provisional registration. Therefore, in the interest of justice, we remit the matter to the file of CIT(Exemptions) for *denovo* disposal of the application in accordance with law after affording due opportunity of hearing to the appellant trust. Accordingly, the appeal filed by the appellant trust stands partly allowed.

5. In the result, the appeal filed by the appellant trust is partly allowed.

Order pronounced in the open court on 07th August, 2024.

Sd/-
ASTHA CHANDRA
JUDICIAL MEMBER

Sd/-
INTURI RAMA RAO
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 07th August, 2024

Satish

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

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. The Pr.CIT concerned
4. DR, ITAT, 'B' Bench, Pune
5. गार्ड फाईल / Guard file.

आदेशानुसार / BY ORDER,

//सत्यापित प्रति// True Copy//

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