

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

**BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER
AND SHRI VINAY BHAMORE, JUDICIAL MEMBER**

आयकर अपील सं. / ITA Nos.739 & 740/PUN/2024

Sproug Hub Foundation, Plot No.97, F.No.7, Sukhwani Residency, Udyam Nagar, Pimpri, Haveli, Pune 411 018 Maharashtra PAN : AAWTS3709E	Vs.	Commissioner of Income Tax (Exemption), Pune
Appellant		Respondent

Assessee by : Shri Sanket Joshi
Revenue by : Shri Ajay Kumar Keshari

Date of hearing : 19.08.2024
Date of pronouncement : 19.08.2024

आदेश / ORDER

PER INTURI RAMA RAO, AM:

These are the appeals filed by the appellant trust directed against the separate orders of CIT Exemption, Pune dated 25.08.2023 rejecting the application for grant of registration u/s.12AB as well as rejecting the application for grant of approval u/s.80G(5) of the Income-tax Act, 1961 (hereinafter also called 'the Act').

2. At the outset, we find that the appeals are time barred by 169 days before the Tribunal. The appellant trust filed condonation petitions stating that the hearing notices were issued electronically on akashsapune@gmail.com, which pertains to one of the trustee by name Mr. Akash Mehra instead of sending on the registered email id of the trust on ITBA portal, i.e. sproghublearning@gmail.com. The said

trustee was not in the practice of checking the email on regular basis. Therefore, the notices of hearing sent on personal email id of one of the trustee remained unnoticed. It was only in the last week of February, 2024 that the appellant trust came to know about passing of the orders rejecting the applications for grant of registration u/s.12AB as well as approval u/s.80G(5). The delay of 169 days occurred in filing the appeals before the Tribunal was due to bonafide reasons and the same was not intentional. It is therefore prayed to condone the delay of 169 days in filing the appeals.

3. We have gone through the averments made in the condonation petitions and find that the appellant trust was prevented by sufficient and reasonable cause in presenting the appeals within the prescribed time limit. Therefore, We are of the opinion that it is a fit case to condone the delay of 169 days in filing the appeals before the Tribunal. We therefore condone the delay of 169 days and proceed for adjudication of the appeals on merits.

4. Brief facts of the case relating to appeal ITA No.739/PUN/2024 are as under :

The appellant is a Charitable Trust formed with the object of promoting Yoga, Environmental awareness by organising Tree plantation programs, free Medical check-ups for under privileged kids etc. It filed application in Form No.10AB under clause (iii) of section 12A(1)(ac) of the Act on 02.03.2023. In order to verify the genuineness of activities of the appellant trust, the Id.CIT (Exemptions), Pune issued notice through ITBA portal on 28.05.2023 calling upon the appellant trust to upload certain information. However, for the reasons best known to the appellant trust, the appellant trust did not comply with the notices. In the circumstances,

the Id. CIT (Exemptions) passed the impugned order drew adverse inference about genuineness of activities of the trust by holding that he is unable to draw any satisfactory conclusion about genuineness of activities of the assessee and the compliance to the requirements of any other law for the time being in force, rejected the application filed for grant of regular registration.

5. Being aggrieved, the appellant trust is in appeal before the Tribunal in the present appeal.

6. The Id. Authorised Representative for the appellant trust submits that the hearing notices were issued electronically on akashsapune@gmail.com, which pertains to one of the trustee by name Mr. Akash Mehra instead of sending on the registered email id of the trust on ITBA portal, i.e. sproghublearning@gmail.com. The said trustee was not in the practice of checking the email on regular basis. Therefore, the notices of hearing sent on personal email id of one of the trustee remained unnoticed. The Ld. Authorised Representative also filed the screenshots of the hearing notices to demonstrate that the notices were sent on the email id of one the trustee instead of sending on the email id registered on the ITBA portal.

7. On the other hand, the Id. Departmental Representative submits that the appellant trust was recalcitrant in the complying with the hearing notices. Therefore, the Id. CIT(Exemptions) was justified in rejecting the application filed for grant of regular registration.

8. We heard the rival submissions and perused the material on record. On perusal of the screenshots filed by the appellant trust, we find that the hearing notices were not sent to the appellant trust on the registered email id of the portal but instead sent on the email id of one of the trustees. Therefore, the appellant trust was unaware of the

hearing notices which led to non-compliance. In the facts and circumstances of the present case, we are of the considered opinion that in the interest of justice, the matter requires a remand to the file of CIT(Exemptions) for *denovo* disposal of the application of the appellant trust in accordance with law.

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

10. Since we have remanded the appeal relating to rejection of application for grant of regular registration to the file of CIT (Exemptions), the appeal relating to rejection of application for grant of approval u/s.80G(5) is also remanded to the file of CIT (Exemptions) for *denovo* disposal of the application in accordance with law.

11. To sum up, both the appeals filed by the appellant trust are partly allowed for statistical purposes.

Order pronounced on this 19th day of August, 2024.

Sd/-
(VINAY BHAMORE)
JUDICIAL MEMBER

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 19th August, 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.