

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

BEFORE SHRI RAMA KANTA PANDA, VICE PRESIDENT
AND
SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

I.T.A. No.1005/PUN/2024 [E-APPEAL]
[U/sec.12AB(1)(b)(ii) of the Income Tax Act, 1961]

Thane District Kabaddi Association, Gala No.4, Dadoji Kondeo Stadium Road, THANE – 400 601. Maharashtra. PAN AAATT9687Q	vs	The Commissioner of Income Tax (Exemption), 47/1, NH4, Adinath Society, Taware Colony, Parvati Paytha, PUNE – 411 009. Maharashtra.
(Appellant)		(Respondent)

For Assessee :	-None-
For Revenue :	Shri Ajay Kumar Keshari

Date of Hearing :	09.09.2024
Date of Pronouncement :	11.09.2024

ORDER

PER SATBEER SINGH GODARA, J.M.

This assessee's appeal, arises against the order of the learned CIT (Exemption), Pune, Pune's DIN & Notice no.ITBA /EXM/F/EXM45/2023- 24/1062416491(1), dated 11.03.2024 in proceedings u/sec.12AA of the Income Tax Act, 1961 (in short "the Act").

Case called twice. None appears at assessee's behest. It is accordingly proceeded ex-parte.

2. Learned CIT-DR Ajay Kumar vehemently argued during the course of hearing that the CIT(E) herein has rightly

rejected the assessee's sec.12A(1) registration filed by way of its application submitted on 27.09.2023 on account of the corresponding non-compliance as considered in paras 2.2 to 5 of the impugned order. We note in this factual backdrop that the CIT(E) appears to have issued various notice(s); and more particularly; the last one; for the schedule date of hearing on 08.03.2024 which failed to evoke the assessee's response. It further emerges that the CIT(E)'s detailed discussion extracting the relevant queries also raised the issue of sec.80G(v) registration which is neither here nor there in sec.12A proceedings. We are further of the considered view that lack of communication at various levels could also not be altogether ruled-out since involving online notice(s). Be that as it may, we conclude in these peculiar facts and circumstances that larger interest of justice would be met if the CIT(E) Pune examines the application(s) of the assessee afresh and adjudication thereupon, preferably within three effective opportunities of hearing, subject to the rider that it shall be the taxpayer's onus and responsibility only to plead and prove all the relevant facts in consequential proceedings. Ordered accordingly.

3. This assessee's appeal is allowed for statistical purposes in above terms.

Order pronounced in the open Court on 11.09.2024.

Sd/-
(RAMA KANTA PANDA)
VICE PRESIDENT

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Pune, Dated 11th September, 2024

VBP/-

Copy of the Order forwarded to :

1. The Appellant.
2. The Respondent.
3. The Pr. CIT concerned.
4. DR, ITAT, "B" Bench, Pune.
5. Guard File.

BY ORDER,

// TRUE COPY //

Senior Private Secretary
ITAT, Pune.