

**IN THE INCOME TAX APPELLATE TRIBUNAL
“B” BENCH, PUNE**

**BEFORE SHRI R.K. PANDA, VICE PRESIDENT
AND**

SHRI S.S. GODARA, JUDICIAL MEMBER

**आयकर अपील सं. / ITA No.1017/PUN/2024
(u/s.12AB of I.T. Act, 1961)**

Tooba Educational and Welfare Trust, 1528, Room No.03, Ist Floor, Shanti Nagar Road, Near Salahudding Ayyubi School, Bhiwandi – 421 308, Maharashtra PAN : AAETT1317P	बनाम / V/s.	CIT (Exemption), Pune
.....अपीलार्थी / Appellant	प्रत्यर्थी / Respondent

Assessee by : None
Revenue by : Shri Ajay Kumar Keshari

सुनवाई की तारीख / Date of Hearing : 10.09.2024
घोषणा की तारीख / Date of Pronouncement : 12.09.2024

आदेश / ORDER

PER S.S. GODARA, JM :

This assessee's appeal arises against the ld. CIT(Exemption), Pune's Din & Notice No. ITBA/EXM/F/EXM45/2023-24/10626437771(1), dated 14.03.2024 rejecting the application of the assessee u/s.12AB of the Income Tax Act, 1961 (in short "the Act").

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

2. It emerges with the able assistance coming from the Revenue side that the learned CIT(E)'s impugned order herein has refused sec.12A registration to the assessee on account of the fact that the latter had failed to respond to the corresponding show cause notice(s) on various occasions.

3. Learned CIT-DR could not dispute the clinching fact that the CIT(E) had not even granted two weeks effective time from the date of his last hearing notice dated 14.02.2024 for compliance on or before 20.02.2024 which followed the impugned order dated 14.03.2024. And also that communication gap at various levels in such a short span of time could also not be altogether ruled-out. We accordingly deem it proper to restore the assessee's instant sec.12A registration application back to the CIT(E) for his afresh appropriate examination as per law, preferably within three effective opportunities of hearing, subject to a rider that it shall be the assessee's risk and responsibility only to plead and prove in consequential proceedings. Ordered accordingly.

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

Order pronounced in the open court on 12th September, 2024.

Sd/-
R.K. PANDA
VICE PRESIDENT

Sd/-
S.S. GODARA
JUDICIAL MEMBER

Pune; Dated : 12th September, 2024
VBP/-

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

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. The concerned Pr.CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, पुणे "B" / DR
'B', ITAT, Pune;
5. गार्ड फाईल / Guard file.

आदेशानुसार / BY ORDER,

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