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

BEFORE SHRI R.K. PANDA, VICE PRESIDENT
AND
MS. ASTHA CHANDRA, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.622/PUN/2024
निर्धारण वर्ष / Assessment Year : 2024-25

Mulnivasi Publication Trust, M-41/1851, Maharashtra Housing Board Colony, Yerwada – 411006 PAN : AACTM1279M	**Vs.**	CIT (Exemption), Pune
अपीलार्थी / Appellant		**प्रत्यर्थी / Respondent**

Assessee by :	Shri Sachin P. Kumar
Department by :	Shri Keyur Patel
Date of hearing :	01-07-2024
Date of Pronouncement :	18-09-2024

आदेश / ORDER

PER ASTHA CHANDRA, JM :

The appeal filed by the assessee is directed against the order dated 29.01.2024 of the Ld. Commissioner of Income Tax (Exemption), Pune **["CIT(E)"]** whereby he rejected the application of the assessee filed before him in Form No. 10AB on 30.09.2023 u/s 12A(1)(ac)(iii) of the Income Tax Act, 1961 **(the "Act")**.

2. The assessee has raised the following grounds of appeal :-

"1. The Ld CIT(Exemption) erred in law and on facts by rejecting application filed in Form 10AB under clause (iii) of Sec 12A(1) (ac) of Income Tax Act, 1961 with Sole ground that information called u/s 12AB (1)(b)(i) of Income Tax Act, 1961 were not furnished in time even though assessee Trust requested for short adjournment dt 29/01/2024. It is urged that, considering the genuineness of the Trust, Assessee be given one more opportunity to furnish details instead of rejecting our application by Ld CIT(Exemption) Pune.

2. CIT(Exemption) erred in law and on facts by cancelling provisional registration granted earlier on 7/4/2023 u/s 12AB r.w.s 12A(1)(ac)(vi) of Income Tax Act, 1961, which is too harsh as the Trust is an Educational Trust and it is urged that assessee Trust be given one more opportunity to comply the details instead of cancelling the provisional registration as granted earlier dt 7/4/2023.

3. The appellant craves leave to add, alter, modify or substitute any ground of appeal at the time of hearing."

3. Briefly stated, the facts of the case are that the assessee was granted provisional registration u/s 12AB r.w.s. 12A(1)(ac)(vi) of the Act dated 07.04.2023 from AYs 2023-24 to 2025-26. Since then, the assessee has filed its return of income for the AYs 2022-23 & 2023-24 claiming exemption u/s 11 of the Act. Subsequently, on receipt of the assessee's application filed in Form No. 10AB u/s 12A(1)(ac)(iii) of the Act along with annexures thereto, with a view to verify the genuineness of the activities of the assessee etc., the Ld. CIT(E) issued notice on 30.11.2023 through ITBA portal requiring the assessee to upload certain information/details under the provisions of section 12AB of the Act. The compliance was sought by 15.12.2023. The notice was duly served on the assessee through e-portal and e-mail. Since, the assessee did not furnish compliance to the said notice dated 30.11.2023, a show cause notice dated 09.01.2024 was issued requesting the assessee to show cause as to why its application for registration u/s 12A(1)(ac)(iii) of the Act should not be rejected and the provisional registration/approval shall not be cancelled in the event of non-furnishing of documents/details so sought. The assessee was required to submit compliance by 18.01.2024. However, it failed to furnish compliance of the said notice(s) and did not furnish the information/details called for. The Ld. CIT(E), therefore, proceeded to pass impugned order on 29.01.2024 rejecting the application of the assessee and also cancelling the provisional registration granted on 07.04.2023 u/s 12AB r.w.s. 12A(i)(ac)(vi) of the Act.

4. Dissatisfied, the assessee is in appeal before the Tribunal.

5. The Ld. AR submitted that the assessee was not able to comply with the first notice issued on 30.11.2023 to which the compliance was to be made by 09.01.2024 as the in-house Accountant was not aware of the times lines involved. As regards, the second notice dated 09.01.2024 for which the compliance was to be made by 18.01.2024, the Ld. AR submitted that as soon as the said notice was brought to the notice of the trustee the assessee tried to consolidate the documents. However, the data being voluminous it required additional time and therefore the assessee requested for adjournment vide letter dated 29.01.2024 seeking additional time for making submissions till 13.02.2024. A copy of adjournment letter was produced and is also available on the IT portal. However, the Ld. CIT(A) proceeded to pass the impugned order without considering the request of the assessee. The Ld. AR therefore, urged that considering the genuineness of the activities of the assessee trust, the assessee be given

one more opportunity to furnish the details/information sought by the Ld. CIT(E).

6. The Ld. DR, on the other hand, opposed the above contention of the Ld. AR and submitted that the assessee was given adequate opportunity to present its case before the Ld. CIT(E). However, the assessee failed to make the requisite compliance and did not submit the required documents/evidence called for. The Ld. CIT(E) was therefore fully justified in rejecting the assessee's application for non-compliance of notice(s) of hearing.

7. We have considered the rival submissions and perused the records. On the facts and in the circumstances of the assessee's case, we are of the view that it would be judicially expedient and in the interest of justice and fair play if the matter is restored back to the file of Ld. CIT(E) to consider afresh the assessee's application for registration u/s 12A(1)(ac)(iii) of the Act and decide the matter on merits, in accordance with facts and law after allowing adequate opportunity of being heard to the assessee and present its case. We order accordingly.

8. In the result, the appeal of assessee is treated as allowed for statistical purpose.

Order pronounced in the open court on 18th September, 2024.

Sd/-	Sd/-
(R.K. Panda)	(Astha Chandra)
VICE PRESIDENT	**JUDICIAL MEMBER**

पुणे / Pune; दिनांक / Dated : 18th September, 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.

//सत्यापित प्रति// True Copy//

आदेशानुसार / BY ORDER,

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