

IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE BENCH "A", PUNE

BEFORE SHRI R.K. PANDA, VICE PRESIDENT  
AND

SHRI S.S. GODARA, JUDICIAL MEMBER

ITA Nos.1394 & 1395/PUN/2023

Nashik District Transport Association R.No.57 & 58, 1 <sup>st</sup> Floor, B Wing, Nivrutti Complex, Agra Road, Nashik – 422011 PAN: AAHCN2811N	Vs.	CIT (Exemption), Pune
Appellant		Respondent

Assessee by Revenue by Smt.Namarata Kaslay (through virtual)  
Shri Ravi Prakash

Date of hearing 15-10-2024  
Date of pronouncement 22-10-2024

आदेश / ORDER

PER S.S. GODARA, JM :

These assessee's twin appeals ITA Nos.1394 and 1395/PUN/2023 arise against the CIT (Exemption), Pune's separate orders dated 23.10.2023 passed in case No. ITBA/EXM/F/EXM45/2023-24/1057286786(1) and ITBA/EXM/F/EXM45/2023-24/1057287028(1) in proceedings u/s.12AA and 80G of the Income-tax Act, 1961, 'the Act', respectively.

Heard both the parties. Case files perused.

2. It emerges at the outset from a combined perusal of the assessee's instant twin appeals that the learned CIT(Exemption) has refused its section 12A registration as well as 80G approval applications, both filed on 19.05.2023. The Revenue vehemently argues before us that the CIT(Exemption) had duly afforded various effective opportunities to the assessee which it failed to avail by filing all the relevant supportive material.

3. Faced with this situation, we note from a perusal of the CIT(Exemption)'s impugned discussion in pages 8 to 10 in the assessee's former appeal ITA No.1394/PUN/2024 that he had issued a show cause notice on 14.10.2023, for compliance on 19.10.2023 which was followed by the impugned order getting passed on 23.10.2023. Meaning thereby that the effective time granted for putting up the case to the assessee is hardly that of 07 days if the closed holidays are excluded. Coupled with this, learned counsel has submitted before us that there was a communication gap on part of assessee, his auditor's office and the arguing counsel's side. Be that as it may, once it has come on fact that there was not enough time granted to the assessee in section 12A registration and 80G approval proceedings in the

foregoing terms, we deem it appropriate to restore it's instant twin appeals back to the CIT(Exemption) for his afresh adjudication as per law subject to the rider that it shall be the assessee's responsibility only to plead and prove all the relevant facts within three effective opportunities in consequential proceedings. Ordered accordingly.

4. To sum up, these assessee's twin appeals ITA Nos.1394 & 1395/PUN/2023 are allowed for statistical purposes in above terms. A copy of this common order be placed in the respective case files.

Order pronounced in the Open Court on 22<sup>nd</sup> October, 2024.

Sd/-  
**(R.K. PANDA)**  
**VICE PRESIDENT**

Sd/-  
**(S.S. GODARA)**  
**JUDICIAL MEMBER**

पुणे Pune; दिनांक Dated : 22<sup>nd</sup> October, 2024  
*Satish*

**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 "A" /  
DR 'A', ITAT, Pune
5. गार्ड फाईल / Guard file

**आदेशानुसार/ BY ORDER,**

**// True Copy //**

Senior Private Secretary  
आयकर अपीलीय अधिकरण ,पुणे / ITAT, Pune