



**।आयकर अपीलीय अधिकरण "ए" न्यायपीठ पुणेमें।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**PUNE BENCHES "A" :: PUNE**

**BEFORE SHRI SATBEER SINGH GODARA,**  
**JUDICIAL MEMBER, AND**  
**DR.DIPAK P. RIPOTE, ACCOUNTANT MEMBER**

**आयकर अपील सं. / ITA No.1257/PUN/2024**

**निर्धारण वर्ष / Assessment Year: 2022-23**

Smt.Fensibai Nemichandji Religious Charitable Trust, Shirdi, At Shirdi Rahata, Ahmednagar – 423109. PAN: AAMTS9386B	V s	The Commissioner of Income Tax, Exemption, Pune.
Appellant / Assessee		Respondent / Revenue

Assessee by	Smt. Deepa Khare – AR
Revenue by	Shri Amol Khairnar – CIT(DR)
Date of hearing	03/10/2024
Date of pronouncement	18/10/2024

**आदेश/ ORDER**

**PER DR. DIPAK P. RIPOTE, AM:**

This is an appeal filed by the Assessee directed against the order of Id.Commissioner of Income Tax-Exemption, Pune dated 19.01.2024 passed u/sec.12AB(I)(b)(ii) of the Income tax Act 1961. The assessee has raised the following grounds of appeal :

*“BEFORE THE HON'BLE INCOME TAX APPELLATE TRIBUNAL PUNE AT PUNE Smt Fensibai Nemichandji Shah) Religious Charitable Trust.) Sai General Stores, Shirdi,) Appellant Tal. Kopergaon, Dist. Ahmednagar) PIN : 423109 ) V/s. Commssioner of Income Tax) Respondent CIT Exemption Pune ) MAY IT PLEASE*



*YOUR HONOURS The Appellant above named most respectfully begs to submit grounds of Appeal against cancellation of order of 12A Registration dated 19/01/2024 vide Application No. CIT EXEMPTION, PUNE/2023-24/12AA/12678 dated 25/09/2023 having DIN No.ITBA/EXM/F/EXM45/2023- 24/1059921698(1) as under 1) The learned CIT (Exemption) Pune erred in law and on facts in cancelling Provisional Registration given on 20/11/2021 under section 12AB read with section 12A(l)(ac)(vi) of the Income-Tax Act, 1960.*

*2) The Ld. CIT Exemption Pune is not considering the submission made on 25/09/2023, which has explained and submitted with the form No. 10AB of the Income Tax Act. 3) The Ld. CIT Exemption Pune had given very short notices for hearings. The application is filed on dated 25/09/23, date of hearing 1st notice issued 10/11/2023 and date of submission/hearing 24/11/2023. The second notice issued 12/12/23 and response/hearing date was fixed on 20/12/23. Therefore time allowed for submission is not sufficient. Hence the learned CIT (Exemption) Pune erred in law and on facts in not granting sufficient opportunity to the appellant to submit the details/information thereby violating the principles of natural justice.*

*3) 4) The appellant contends contends that learned CIT(E) to have decided the matters on merits i.e., on the tests of bonafide objects, genuine activity, etc. instead of the hyper-technical aspect of section / sub-section opted during the filing of application vide form 10AB for registration u/s 12A of ITA, 1961. 5) The appellant craves leave before Hon'ble ITAT to add, alter, clarify, explain, modify, delete any of the grounds of appeal, set-aside and to seek any just and fair relief.”*

**Delay Condonation :**

1.1 Assessee filed Affidavit and petition for condonation of delay of 71 days in filing appeal. We are convinced that there was reasonable cause for Delay. Hence, Delay condoned.

**Submission of ld.AR :**

2. Ld.Authorised Representative(ld.AR) for the assessee submitted that assessee had filed details vide submission dated 25.09.2023 which contained copy of the Trust Deed, copy of Financials, Registration Certificate issued by Charity Commissioner. In spite of submitting these documents ld.CIT(E) has not considered these documents. Ld.AR pleaded that assessee is a Charitable Trust and has been regulatory filing the Return of Income. Ld.AR submitted that copy of Return of Income was also filed for A.Y.2020-21 and A.Y.2021-22 before the ld.CIT(E). Ld.CIT(E) failed to consider these documents. The ld.AR submitted that the case may be set-aside to ld.CIT(E).

4. Ld.Departmental Representative(ld.DR) for the Revenue relied on the order of ld.CIT(E).

**Findings & Analysis :**

5. We have heard both the parties and perused the records. It is observed that assessee had submitted copy of Trust Deed, copy of Income and Expenditure Account, copy of Return of Income. However, ld.CIT(E) has not discussed these documents in the



order. It is observed that assessee is a Charitable Trust duly registered with Assistant Registrar of Charity Commission, Ahmednagar on 29.04.1995. Copy of the said Registration Certificate was also filed by assessee before the Id.CIT(E). However, Id.CIT(E) in para 4 of his order has merely stated that assessee failed to comply various notices. However, we have already mentioned that assessee had filed certain documents mentioned above which has not been considered by Id.CIT(E). Therefore, the order of Id.CIT(E) is set-aside to Id.CIT(E) for denovo adjudication after giving opportunity of being heard to the assessee. Accordingly, grounds of appeal raised by the assessee are allowed for statistical purpose.

6. In the result, appeal of the assessee is allowed for statistical purpose.

Order pronounced in the open Court on 18<sup>th</sup> October, 2024.

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

**Sd/-**  
**(DR. DIPAK P. RIPOTE)**  
**ACCOUNTANT MEMBER**

पुणे / Pune; दिनांक / Dated : 18<sup>th</sup> Oct, 2024/ SGR\*



**आदेशकीप्रतिलिपिअग्रेषित / Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A), concerned.
4. The Pr. CIT, concerned.
5. विभागीयप्रतिनिधि, आयकर अपीलीय अधिकरण, "ए" बेंच,  
पुणे / DR, ITAT, "A" Bench, Pune.
6. गार्डफ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// TRUE COPY //

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