

आयकर अपीलीय अधिकरण "बी" न्यायपीठ पुणे में ।  
IN THE INCOME TAX APPELLATE TRIBUNAL "B" BENCH, PUNE  
BEFORE DR. MANISH BORAD, ACCOUNTANT MEMBER  
AND  
SHRI VINAY BHAMORE, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.1983/PUN/2024  
निर्धारण वर्ष / Assessment Year: 2024-25

Shri Vivekanand Shikshan Prasarak Mandal Balkavi Thombre School, Dharangaon, Jalgaon, Maharashtra-425105 PAN: AABTS2360N	<b>Vs.</b>	Commissioner of Income Tax, (Exemption) Pune.
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

Assessee by:	None
Department by:	Shri Ajay Kumar Keshari-CIT (DR)
Date of hearing:	04-11-2024
Date of Pronouncement:	06-11-2024

आदेश / ORDER

**PER DR. MANISH BORAD, AM:**

The captioned appeal at the instance of Assessee is directed against the order dated 31<sup>st</sup> July, 2024 framed by learned CIT (Exemption), Pune.

1. When the case was called for, none appeared for the assessee nor any adjournment application has been filed. Perusal of grounds of appeal indicates that the sole grievance is that in absence of proper and fair opportunity of hearing, assessee could not plead properly before learned CIT (E) and also failed to file necessary submission and placing relevant facts and therefore the prayer has been made for restoring the issue of approval for registration under section 12AA of the Act for afresh adjudication. Considering the short small grievance raised in the grounds of appeal we deem it proper to hear the appeal with the assistance of the learned DR and available records.

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

*“1. The learned CIT-(E), Pune has erred in law and on facts in rejecting application of the appellant trust filed u/s 12A(1)(ac)(iii) of the Act without appreciating that the said action is not justified on facts and in law.*

*2. The appellant submits that there was a reasonable cause due to which notice dated 24.07.2024 issued by CIT(E), Pune could not be complied and hence, it is prayed that in the interest of justice the matter be restored to the file of CIT(E). Pune to be heard & decided on merits.*

*3. Without prejudice to the above grounds the appellant submits that the learned CIT(E) failed to appreciate that the clerical error committed in selecting appropriate head in drop down list provided in e-filing portal while furnishing Form 10A electronically cannot lead to denial of registration, more particularly. On the fact that appellant is fulfilling all the conditions provided u/s 12A for becoming eligible to obtain registration.*

*4. The learned CIT (E) ought to have considered the fact that filing an application under wrong clause of proviso does not alter the objects or activities of trust and its procedural error/technical error and accordingly he ought to have granted registration.*

*5. The appellant craves leave to add/alter/ amend any of the grounds of appeal.”*

3. Learned Departmental Representative (in short Ld DR) vehemently argued supporting the order of the learned CIT (E) and stated that even though sufficient opportunity was granted to the assessee, it did not comply and failed to do the needful on the given date of hearing.

4. We have heard learned DR and perused the record placed before us. We observe that the assessee trust filed an application on form 10 AB under section 12 A(1)(ac)(iii) of the Act for granting of registration under section 12 AA of the Act. However after the filing of the application, the learned CIT (E) issued notice through ITBA portal dated 26<sup>th</sup> March, 2024 directing the assessee to furnish various information mentioned in Para 2 of the impugned order. There was partial compliance and learned CIT (E) noticed various discrepancies in reply filed by the assessee. Thereafter few more notices were issued to the assessee but there was no explanation/reply filed from the assessee’s side. As a result learned CIT rejected the assessee’s application and also cancelled the provisional registration

granted on 26-12-2023 under section 12AB read with section 12A(1)(ac)(vi) of the Act.

5. We however considering the facts and circumstances of the case, and lack of proper and fair opportunity having been granted to assessee and in the interest of natural justice and being fair to both the parties and also considering the technical difficulties faced by the assessee in furnishing the form 10A electronically, deem it appropriate to set aside the issue raised on merit regarding approval of registration under section 12AA of the Act to the file of learned CIT for afresh adjudication for which reasonable and proper opportunity shall be granted to the assessee. Assessee trust is also directed to remain vigilant and make satisfactory compliance to the notice of hearing issued by learned CIT and should refrain from taking adjournments unless otherwise required for reasonable cause. Effective grounds of appeal raised by the assessee are allowed for statistical purposes.

In the result Appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on 06.11.2024

**Sd/-**

**(VINAY BHAMORE)**  
**JUDICIAL MEMBER**

**Sd/-**

**(DR. MANISH BORAD)**  
**ACCOUNTANT MEMBER**

Pune, Dated 6<sup>th</sup> November, 2024.

**Copy to :-**

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

आदेशानुसार/By Order

//True Copy//

Sr. Private Secretary, ITAT Pune Benches, Pune