

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

आयकर अपील सं. / ITA No.1907/PUN/2024
निर्धारण वर्ष / Assessment Year: N.A.

Shri Vishwa Aghor Dharm Parishad Nyas Post Sateli Kodamarg, Sateli Traf Bhendshi, B.O. Dodamarg, Sindhudurg Maharashtra-416512 PAN: AAATV3058K	Vs.	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:	07-11-2024

आदेश / ORDER

PER DR. MANISH BORAD, AM:

The captioned appeal at the instance of Assessee is directed against the order dated 31st 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 80G of the Act for afresh adjudication. Considering the short 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. In the facts and circumstances of the case and in law, the learned C.I.T. Exemption, Pune has erred in cancelling / rejecting the provisional approval granted on 08/12/2023 under sub clause (A) of clause (iv) of first proviso to sub section (5) of section 80G of the income tax act, 1961.

2. In the facts and circumstances of the case and in law, the learned C.I.T. Exemption, Pune has rejected the approval granted to the appellant without giving proper opportunity of being heard.

3. In the facts and circumstances of the case and in law, the learned C.I.T. Exemption, Pune has erred in rejecting the registration without appreciating the fact that:

- The trust is registered under section 12A since 26/02/2001
- The trust's object is charitable nature.

The appellant hereby craves leave to add, amend, alter or delete any or all the above 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 of the Act for granting of approval u/s 80G(5) of the Act. However after the filing of the application, the learned CIT (E) issued notice through ITBA portal dated 27th April, 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 for approval u/s 80G(5) and also cancelled the provisional registration under clause (iii) of first Proviso to Section 8G(5) granted on 08-12-2023 under sub-clause A of clause iv of first proviso to sub-section 5 of section 80G 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 deem it appropriate to set aside the issue raised on merit regarding approval u/s 80G(5) 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 07.11.2024

Sd/-

**(VINAY BHAMORE)
JUDICIAL MEMBER**

Sd/-

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

Pune, Dated: 07th 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