

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

BEFORE SHRI R. K. PANDA, VICE PRESIDENT
AND
SHRI VINAY BHAMORE, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.1267/PUN/2023

Shri Amba Pratihthan, A/p Ambikanagar, Post Jagdamba Factory, Tal Karjat, Ahmednagar- 414403. PAN : AAPTS7382G	Vs.	CIT, Exemption, Pune.
Appellant		Respondent

Assessee by : Shri Kishor B. Phadke
Revenue by : Shri Keyur Patel

Date of hearing : 03.09.2024
Date of pronouncement : 11.11.2024

आदेश / ORDER

PER VINAY BHAMORE, JM:

This appeal filed by the assessee is directed against the order dated 27.09.2023 rejecting application for registration u/s 80G(5) of the IT Act passed by LD. CIT, Exemption, Pune.

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

- "1. The learned CIT (Exemption) Pune erred in law and on facts in not granting registration u/s 80G of ITA, 1961.*
- 2. The learned CIT (Exemption) Pune erred in law and on facts in not granting sufficient opportunity to the appellant to submit the details/ information.*
- 3. The learned CIT (Exemption) Pune ought to have appreciated the facts that the appellant has submitted all the relevant documents/information as sought for from time to time by either*

uploading the same on the portal or by submitting the documents/information physically.

4. *The learned CIT (Exemption) Pune erred in law and on facts in not granting registration u/s 80G of ITA, 1961 for non-fulfilment of the condition of 80G(5)(i) without appreciating the fact that appellant trust is registered under 12A(1)(ac)(i) of ITA, 1961.*
5. *The appellant craves leave to add, alter, clarify, explain, modify, delete any of the grounds of appeal, and to seek any just and fair relief.”*

3. The facts of the case, in brief, are that the assessee is a trust incorporated on 03.06.2015 with objects to run schools and colleges for promoting educational, medical, social and sports activities. The assessee trust has filed application no. CIT EXEMPTION, PUNE/2023-24/12AA/11267 in Form No.10AB under clause (iii) of first proviso to sub-section (5) of section 80G of the IT Act on 31.03.2023. After perusal of the application, Id. CIT, Exemption, Pune raised certain enquiries and in response to the same the assessee trust made the compliance. Subsequently, on 07.09.2023 some further information was required by Id. CIT, Exemption, Pune such as copy of regular registration u/s 12AB r.w.s. 12A(1)(ac)(i) along with some other details. In response to the same, the assessee again furnished requisite information. Being unsatisfied with the reply of the assessee and also not satisfied about the genuineness of activities of the assessee trust,

ld. CIT, Exemption, Pune rejected the application for registration u/s 80G(5) of the IT Act and also cancelled the provisional approval granted on 18.10.2022 u/s 80G(5)(vi) of the IT Act. It is this order against which the assessee is in appeal before this Tribunal.

4. Ld. AR submitted before us that the order passed by ld. CIT, Exemption, Pune is not correct. It was submitted that if ld. CIT, Exemption, Pune was not satisfied with the replies of the assessee he should have granted further opportunity to the assessee to submit the details/information. Ld. Counsel of the assessee contended that the assessee trust is duly registered u/s 12A(1)(ac)(i) of the IT Act whereas ld. CIT, Exemption, Pune has mentioned in his order rejecting the application of the assessee that the assessee trust has only furnished provisional registration u/s 12A and has not furnished permanent registration u/s 12A of the IT Act. It was submitted by ld. Counsel of the assessee that observation made by ld. CIT, Exemption, Pune is not correct, since copy of permanent registration u/s 12A(1) of the IT Act was filed before ld. CIT, Exemption, Pune. In support of this contention, copy of e-filing acknowledgement was furnished before the Bench. It was submitted by ld. Counsel of the assessee that above reply

along with supporting documents was filed on 12.09.2023 but the same was not considered by ld. CIT, Exemption, Pune and the application for registration u/s 80G(5) was rejected. Regarding other observation made by ld. CIT, Exemption, Pune in its order, ld. Counsel of the assessee submitted that if ld. CIT, Exemption, Pune was not satisfied with replies of the assessee or any further supporting documents or evidences was required proper opportunity should have been allowed to the assessee in this regard. Accordingly, ld. Counsel of the assessee requested before the Bench to set-aside the order passed by ld. CIT, Exemption, Pune and also requested to provide one more opportunity so that assessee can submit relevant documents/information, if any, required by ld. CIT, Exemption, Pune.

5. Ld. DR appearing from the side of the Revenue heavily relied on the order passed by ld. CIT, Exemption, Pune and submitted that two opportunities were provided to the assessee but the relevant information/documents/evidence were not produced by the assessee trust. Accordingly, ld. DR requested before the Bench to confirm the order passed by ld. CIT, Exemption, Pune.

6. We have heard ld. Counsels from both the sides and perused the material available on record. We find that the assessee is a

trust registered with Income Tax Department u/s 12AA of the IT Act since 05.02.2016. Thereafter, registration u/s 12AB r.w.s. 12A(1)(ac)(i) of the IT Act was applied and the same was granted to the assessee trust. We also find that copy of permanent registration u/s 12AB r.w.s. 12A of the IT Act was produced before Id. CIT, Exemption, Pune but the same was not considered by Id. CIT, Exemption, Pune. Apart from this, we also find that Id. CIT, Exemption, Pune was not satisfied with reply of the assessee trust with regard to the construction of buildings and some other work. But no further opportunity was granted to the assessee to submit the documents/evidences in this regard. Considering the totality of the facts of the case & in the interest of justice we deem it appropriate to provide one more opportunity to the assessee trust so that assessee trust can produce supporting documents/evidences with regard to the enquiries raised by Id. CIT, Exemption, Pune. Accordingly, the order passed by Id. CIT, Exemption, Pune is set-aside with a direction to decide the application of the assessee for registration u/s 80G(5) of the IT Act afresh after providing reasonable opportunity of hearing to the assessee. The assessee trust is also hereby directed to respond to the notices issued by Id. CIT, Exemption, Pune and produce requisite

documents/evidences/information, if any, required by Id. CIT, Exemption, Pune, in this regard. Thus, the grounds raised in this appeal are allowed.

7. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced on this 11th day of November, 2024.

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

Sd/-
(VINAY BHAMORE)
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 11th November, 2024.

Sujeet

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT, Exemption, Pune.
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "A" बेंच, पुणे / DR, ITAT, "A" Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

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