

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.1044/PUN/2024

Mitpune Technology Business Incubator, S.No.124, Kothrud Paud Road, Pune- 411038. PAN : AAKCM4587F	Vs.	CIT, Exemption, Pune.
Appellant		Respondent

Assessee by : Shri Pramod S. Shingte
Revenue by : Shri Keyur Patel

Date of hearing : 05.09.2024
Date of pronouncement : 19.11.2024

आदेश / ORDER

PER VINAY BHAMORE, JM:

This appeal filed by the assessee is directed against the order dated 26.08.2023 passed by Ld. CIT, Exemption, Pune rejecting the application made u/s 12A(1)(ac) of the IT Act.

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

- "1. On the facts and the circumstances of the case and in law, Learned Assessing Officer erred in passing order for rejection of application made u/s 12A(1) (ac) of the IT Act without giving an opportunity of hearing, your appellant prays for such opportunity by setting aside the matter the file of the Learned CIT (Exemption).*
- 2. On the facts and in circumstances of the case and in law, the learned CIT, Exemption erred in rejecting an application made for registration of trust under Section 12AB of the ITA Act,*

without appreciating the facts of the case, your appellant prays for granting such deduction.

Your appellant prays for deletion of entire addition. Your appellant craves for to add, alter amend, modify, delete any or all grounds of appeal before or during the course of hearing”

3. The facts of the case, in brief, are that the assessee has filed an application No.CIT EXEMPTION, PUNE/2023-24/12AA/10900 in Form No.10AB under clause (iii) of section 12A(1)(ac) of the Income Tax Act, 1961 on 14.03.2023. On the basis of above application, Ld. CIT, Exemption, Pune with view to verify the genuineness and activities of the assessee, issued notice through ITBA portal on 12.07.2023 requesting the assessee to furnish various information. Since the assessee did not comply with the above said notice, another opportunity was given to the assessee vide notice dated 01.08.2023. However, the assessee again failed to comply with the above notice. Consequently, Ld. CIT, Exemption, Pune rejected the application filed by the assessee and also cancelled the provisional registration granted on 27.05.2021 u/s 12AB r.w.s. 12A(1)(ac)(vi) of the IT Act. It is this order against which the assessee is in appeal before this Tribunal.

4. Ld. AR appearing for the assessee submitted before us that the *ex-parte* order passed by Ld. CIT, Exemption, Pune is not

justified. It was submitted by Ld. AR that only two opportunities were granted by Ld. CIT, Exemption, Pune to furnish required details and due to oversight the e-mail could not be seen by the staff of the assessee. It was therefore requested before the Bench to provide one last opportunity to submit the details required by Ld. CIT, Exemption, Pune. Accordingly, it was prayed to set-aside the order passed by Ld. CIT, Exemption, Pune.

5. Ld. DR fairly accepted the request of Ld. counsel of the assessee and raised no serious objection if the matter is restored back to the file of Ld. CIT, Exemption, Pune to re-consider the matter again.

6. We have heard Ld. Counsels from both the sides and perused the material available on record. We find some force in the argument of Ld. Counsel of the assessee that due to oversight the details could not be provided. Accordingly, without going into merits of the case, we deem it proper to set-aside the matter back to the file of Ld. CIT, Exemption, Pune to consider the matter afresh after providing reasonable opportunity of hearing to the assessee. The assessee is also hereby directed to respond to the notices issued by Ld. CIT, Exemption, Pune in this regard without taking any adjournment under any pretext,

otherwise Ld. CIT, Exemption, Pune shall be at liberty to pass appropriate order as per law. Accordingly, the grounds raised by the assessee in this appeal are allowed for statistical purposes.

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

Order pronounced on this 19th day of November, 2024.

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

Sd/-
(VINAY BHAMORE)
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 19th 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. The Pr. CIT/CIT concerned.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "A" बेंच, पुणे / DR, ITAT, "A" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

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