

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

BEFORE SHRI MANISH BORAD, ACCOUNTANT MEMBER  
AND  
SHRI VINAY BHAMORE, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.1681/PUN/2024

Tirupati Shikshan Prasarak Mandal, Hipparga Kajal, Ahmadpur, Latur- 413515. PAN : AABTT2673B	Vs.	CIT, Exemption, Pune.
Appellant		Respondent

Assessee by : Shri Nikhil Mutha  
Revenue by : Shri Manish Kumar Singh

Date of hearing : 02.12.2024  
Date of pronouncement : 04.12.2024

**आदेश / ORDER**

**PER VINAY BHAMORE, JM:**

This appeal filed by the assessee is directed against the order dated 13.09.2023 passed by Ld. CIT, Exemption, Pune rejecting the application for registration u/s 12AA of the IT Act.

2. It is found that the appeal is filed belatedly. Ld. AR appearing for the assessee furnished application for condonation of delay along with affidavit. We are satisfied with the reasons mentioned in the application for condonation of delay & accordingly hold that the

assessee was prevented by reasonable cause for not filing the appeal within the prescribed time limit. Ld. DR raised no serious objection to the prayer of the counsel of the assessee. Accordingly, the delay is condoned and the appeal is admitted for adjudication.

3. Facts of the case, in brief, are that the assessee is a trust filed application for registration in Form No.10AB under clause (iii) of section 12A(1)(ac) of the IT Act on 30.03.2023. With a view to verify the genuineness of the activities of the assessee and compliance to requirement of any other law for the time being in force by the trust/institution as are material for the purpose of achieving its objects, a notice was issued by LD CIT(E) through ITBA portal requesting the assessee to upload various information/clarification. The desired information was furnished by the assessee and another notice asking for further details was issued by Ld. CIT, Exemption, Pune, but no compliance was made from the side of the assessee. Another notice was issued to the assessee on the e-mail ID mentioned on the portal but again no compliance was made. Hence, Ld. CIT, Exemption, Pune rejected the application for registration and also cancelled the provisional

registration granted to the assessee. It is this order against which the assessee is in appeal before this Tribunal.

4. Ld. AR appearing from the side of the assessee submitted before us that the *ex-parte* order passed by Ld. CIT, Exemption, Pune, is not justified. It was submitted by the counsel of the assessee that due to mistake of the earlier consultant M/s P.S. Kabra & Co. Chartered Accountants, the assessee could not submit desired information before Ld. CIT, Exemption, Pune and accordingly it was requested before the Bench that the *ex-parte* order passed by Ld. CIT, Exemption, Pune may kindly be set-aside and in the interest of justice one opportunity may kindly be provided to the assessee to submit the desired information before Ld. CIT, Exemption, Pune.

5. Ld. DR supported the orders passed by the subordinate authorities and requested to confirm the same.

6. We have heard Ld. Counsels from both the sides and perused the material available on record. We find that Ld. CIT, Exemption, Pune has rejected the application for registration by an *ex-parte* order. We also find that admittedly Ld. CIT, Exemption, Pune has

provided total three opportunities to the assessee. Against first notice part compliance was made but thereafter in a span of 10 days two notices were issued by Ld. CIT, Exemption, Pune which remained un-complied and accordingly Ld. CIT, Exemption, Pune rejected the application for registration. We find that the notices were issued back to back and proper opportunity was not given to the assessee. Apart from above, we also find that e-mail ID mentioned on the portal is said to belong to the consultant (P. S. Kabra & Co.) and due to the mistake of the consultant, the compliance could not be made from the side of the assessee. Considering the totality of the facts of the case and in the interest of justice without going into the merits of the case, we set-aside the order passed by Ld. CIT, Exemption, Pune and remand the matter back to him with direction to decide the application for registration afresh as per fact and law after providing reasonable opportunity of hearing to the assessee. The assessee is also hereby directed to comply with the notices issued by Ld. CIT, Exemption, Pune and produce relevant documents/information in support of his application for registration, otherwise Ld. CIT, Exemption, Pune

shall be at liberty to pass appropriate order as per fact and law. Thus, the grounds of appeal raised by the assessee are partly allowed.

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

Order pronounced on 04<sup>th</sup> day of December, 2024.

**Sd/-**  
**(MANISH BORAD)**  
**ACCOUNTANT MEMBER**

**Sd/-**  
**(VINAY BHAMORE)**  
**JUDICIAL MEMBER**

पुणे / Pune; दिनांक / Dated : 04<sup>th</sup> December, 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, "B" बेंच, पुणे / DR, ITAT, "B" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

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