



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

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

आयकर अपील सं. / ITA No.1413/PUN/2024

Shree Swami Samarth Bhakt Seva Sangh, Peth No.26, Samarth Nagar, Pradhikaran Nigadi, Pune 411 044, Maharashtra PAN : AACTS9069D	Vs.	CIT(Exemption) Pune
Appellant		Respondent

Assessee by	:	Shri Siddharth Oswal
Revenue by	:	Shri Ajay Kumar Keshari
Date of hearing	:	14.11.2024
Date of pronouncement	:	06.12.2024

आदेश / ORDER

PER DR. MANISH BORAD, ACCOUNTANT MEMBER :

The captioned appeal at the instance of assessee is directed against the order framed by Id. Commissioner of Income Tax (Exemption), Pune dated 30.04.2024 denying grant of registration u/s.12A of the Income Tax Act, 1961 ('the Act').

2. At the outset, we find the instant appeal is time barred by limitation by 26 days before the Tribunal. The appellant trust filed an affidavit explaining the reasons which led to delay in filing the appeal. We are satisfied with the reasons so stated In this regard, we would like to quote the decision of Hon'ble Jurisdictional High Court in the case of *Vijay Vishin Meghani vs. DCIT, 389 ITR 250 (Bom.)* wherein it was held that in the matter of condonation of delay an overall view in the larger interest of justice has to be taken. None should be deprived of an adjudication on merits unless the Court of law or the



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Tribunal/Appellate Authority finds that the litigant has deliberately and intentionally delayed filing of the appeal, that he is careless, negligent and his conduct is lacking in bonafides. We therefore condone the delay of 26 days in filing the appeal and proceed for adjudication of appeal.

3. Briefly stated, the facts of the case are that the appellant filed application on Form No.10AB u/s.12(1)(ac)(vi)-ITEM(B) of the Act for grant of regular registration u/s.12A of the Act on 18.12.2023. In order to verify the genuineness of activities of the appellant trust, the ld. CIT (Exemption) issued a notice through ITBA portal on 11.03.2024 calling upon the appellant trust to file certain information/clarification. However, the appellant trust did not comply with the notices. In the event, the ld.CIT(E) rejected the application filed by the appellant by observing as under :

“3.1 Thus, the assessee has failed to furnish the details called for under the provisions of section 12AB(1)(b)(i) of the Income Tax Act, 1961 to verify the genuineness of activities of the trust / institution and to verify the compliance to requirements of any other law for the time being in force by the trust / institution as are material for the purpose of achieving its objects.

3.2 In absence of the compliance to the above requirement, it is not possible to arrive at any conclusion about the genuineness of activities of the assessee and the compliance to the requirements of any other law for the time being in force by the trust / institution as are material for the purpose of achieving its objects.

3.3 It is clear from the above that the assessee was given sufficient opportunity to comply, but it has not complied to the same. It seems that the assessee is not having any supporting documents / evidence to submit. The assessee has failed to comply with the provisions of section 12AB(1)(b)(i) of the Income Tax Act, 1961. Hence, the undersigned is unable to draw any satisfactory conclusion about genuineness of activities of the assessee and the compliance to the requirements of any other law for the time being in force by the trust / institution as are material for the purpose of achieving its objects. Therefore, the undersigned has left no alternative but to reject the application.



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4. In view of the above, the application filed by the assessee is hereby rejected.”

4. Aggrieved appellant trust is in appeal before the Tribunal in the present appeal assailing the impugned order denying grant of registration u/s.12A of the Act.

5. Before us, the ld. AR submitted that the appellant trust could not respond to the notices send by the ld.CIT(E) for the reasons beyond its control. In the interest of justice, it is prayed for remanding the matter to the file of CIT(Exemption) granting one more opportunity to represent its case.

6. On the other hand, the ld. Sr. DR vehemently opposed the arguments advanced by the ld. AR. He submitted that ample opportunities were given to the appellant trust and the appellant has not complied with any of the notices sent to it. The ld.CIT(E) was justified in rejecting the application filed by it. Therefore, the impugned order passed by the ld.CIT(E) should be confirmed.

7. We have heard the rival submissions and perused the relevant material on record. On perusal of the impugned order passed, it would be evident that the appellant has not participated and has not complied to the notices sent by ld.CIT(E). The reasons behind non-prosecution before the ld.CIT(E) has been explained in detail during the course of present hearing. We have given our thoughtful consideration to the submissions made by the ld. Authorized Representative for the appellant, facts and circumstances of the case, lack of proper and fair opportunity having been granted to appellant trust and the principles of natural justice being fair to both the parties. Considering the same, we are of the view that the



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appellant was for sufficient cause prevented from prosecuting the appeal effectively, therefore deserves to be given one more opportunity to prove its case on merits through. In view thereof, without commenting on merits, we set-aside the impugned order under challenge and remit back to the file of Ld. CIT(E) to the stage of its institution with a direction to adjudicate the subject matter *denovo* in accordance with law after providing three effective opportunities and pass a speaking order. Appellant trust is also directed to remain vigilant and make satisfactory compliance to the notice(s) of hearing issued by ld.CIT(E). It should refrain from taking adjournments unless otherwise required for reasonable cause. Effective grounds of appeal raised by the appellant are allowed for statistical purposes.

8. In the result, appeal of the assessee is allowed for statistical purposes.

Order pronounced on this 06th day of December, 2024.

Sd/-
(VINAY BHAMORE)
JUDICIAL MEMBER

Sd/-
(MANISH BORAD)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 06th December, 2024.

Satish

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

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

आदेशानुसार / BY ORDER,

// True Copy //

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