



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.2095/PUN/2024

Shriman Sampatlal Premraj Surana Charitable Trust, 546, Manmad Bhagwan Mahavir Path, Nandgaon, Nashik, Nashik - 423 104 Maharashtra PAN : APTS4358E	Vs.	The CIT (Exemption) Pune
Appellant		Respondent

Assessee by	:	None
Revenue by	:	Shri Manish Kumar Singh
Date of hearing	:	05.12.2024
Date of pronouncement	:	09.12.2024

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 09.08.2024 denying grant of registration u/s. 12A of the Income Tax Act, 1961 ('the Act').

2. Tersely, the facts of the case are that the appellant filed application on Form No.10AB under clause (iii) of section 12A(1)(ac) of the Act for grant of regular registration u/s.12A of



ITA No.2095/PUN/2024
Shriman Sampatlal Premraj
Surana Charitable Trust

the Act on 12.02.2024. In order to verify the genuineness of activities of the appellant, the Id. CIT (Exemption) issued a notice through ITBA portal on 03.05.2024 calling upon the assessee trust to file certain information/clarification. The appellant filed the requisite details. However, the Id.CIT(E) issued another notice to the appellant on 27.07.2024 pointing out certain discrepancies (para 4 of the impugned order). There was no compliance from the side of appellant to such notice. In the circumstances, the Id.CIT(E) rejected the application filed by the appellant, thereby cancelling the provisional registration granted to it by observing as under :

“6. Since, the assessee has not furnished any explanation to the discrepancies communicated to it, it is presumed that the assessee has nothing to say in the matter.

7. Considering the above facts discussed in the show notice and discrepancies noticed and also that the assessee has not complied with the provisions of section 12AB(1)(b)(i) of the Income Tax Act, 1961 as well as the provisions of Rule 17A(2) of Income Tax Rules, 1962 in spite giving sufficient opportunities, the undersigned is unable to draw any satisfactory conclusion about the genuineness of activities of the assessee and compliance of requirements of any other law for the time being in force by the assessee as are material for the purpose of achieving its objects.

8. In view of the above, the application filed by the assessee is hereby rejected and the provisional registration granted on 31/08/2021 under section 12AB read with section 12A(1)(ac) (vi) of the Income Tax Act, 1961 is hereby cancelled.”



ITA No.2095/PUN/2024
Shriman Sampatlal Premraj
Surana Charitable Trust

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

4. When the matter was called for, none appeared on behalf of the appellant despite due service of notice of hearing. We therefore proceed to dispose of the appeal with the able assistance from the side of Ld. Departmental Representative *ex parte* qua the appellant.

5. The ld. DR submitted that ample opportunities were given to the appellant 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.

6. We have heard the Ld. Departmental Representative and perused the relevant material on record. We have given our thoughtful consideration to the facts and circumstances of the case, lack of proper and fair opportunity having been granted to appellant and the principles of natural justice being fair to both the parties. Considering the same, we are of the view that the appellant was prevented for sufficient cause from prosecuting the appeal effectively before Ld.CIT(E) and therefore deserves to be given one more opportunity to prove its case on merits. In



ITA No.2095/PUN/2024
Shriman Sampatlal Premraj
Surana Charitable Trust

view thereof, without commenting on merits, we set-aside the impugned order under challenge and remit the issues raised before us 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 reasonable opportunities and pass a speaking order. Appellant is also directed to remain vigilant and make satisfactory compliance to the notice(s) of hearing issued by ld.CIT(E) and should refrain from taking adjournments unless otherwise required for reasonable cause. Effective grounds of appeal raised by the appellant are allowed for statistical purposes.

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

Order pronounced on this 09th day of December, 2024.

Sd/-
(VINAY BHAMORE)
JUDICIAL MEMBER

Sd/-
(MANISH BORAD)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 09th December, 2024.
Satish



ITA No.2095/PUN/2024
Shriman Sampatlal Premraj
Surana Charitable Trust

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.