



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 Nos.2104 and 2105/PUN/2024

Saubhagya Anand Charitable Trust, Anand Nagari Sahakari Patsanstha Building, Artillary Centre Road, Nashik Road, Nashik – 422 101 Maharashtra PAN : AAOTS9602A	Vs.	CIT (Exemption), Pune
Appellant		Respondent

Assessee by	:	Shri Abhay Avachat
Revenue by	:	Shri Ajay Kumar Keshari
Date of hearing	:	09.12.2024
Date of pronouncement	:	09.12.2024

आदेश / ORDER

PER DR. MANISH BORAD, ACCOUNTANT MEMBER :

The captioned appeals at the instance of appellant are directed against the orders framed by Id. Commissioner of Income Tax (Exemption), Pune both dated 29.08.2024 denying grant of registration u/s.12A and approval u/s.80G(5) of the Income Tax Act, 1961 ('the Act').

ITA No.2105/PUN/2024 :

2. Tersely, the facts of the case are that the appellant filed application on Form No.10AB under clause (iii) of section



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12A(1)(ac) of the Act for grant of regular registration u/s.12A of the Act on 06.02.2024. In order to verify the genuineness of activities of the appellant, the Id. CIT (Exemption) issued a notice through ITBA portal on 29.04.2024 calling upon the appellant trust to file certain information/clarification. The appellant filed the requisite details. However, the Id.CIT(E) issued another notice to the appellant on 01.08.2024 pointing out certain discrepancies (para 3 of the impugned order). The appellant submitted its response giving description of nature of activities etc. However, the Id.CIT(E) rejected the application filed by the appellant, thereby cancelling the provisional registration granted to it by observing as under :

“5. After verification of the documents it is observed that the trust has submitted a general note about activities, despite giving necessary opportunities to furnish the details called for the assessee has failed to submit the evidences with respect to the activities (in the form of snaps, videos, links, media reports, bills, date of activity conducted, identification of beneficiaries etc.) undertaken for the last three years or since inception, whichever is later. In absence of this information the undersigned is not satisfied about the actual commencement of the activities and the genuineness of the same.

6. In view of the above, the undersigned is not satisfied about the genuineness of activities of the assessee and 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. 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.”



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3. Aggrieved appellant approached the Tribunal challenging the impugned order denying grant of registration u/s.12A of the Act.

4. We have heard the parties and perused the relevant material on record. On perusal of the impugned order, it would reveal that the appellant in response to notice dated 01.08.2024 submitted details giving description about the nature of activities, however, the Id.CIT(E) was not satisfied with the explanation in absence of evidences. The Id. Counsel for the assessee during the course of present hearing submitted that the appellant is now in a position to submit the requisite information with evidences to the satisfaction of the Id.CIT(E) and therefore prayed for giving one more opportunity to the appellant to represent its case. In view thereof and in the interest of justice, without dwelling into merits of the issue, we set-aside the impugned order under challenge and remit back the issues on merit 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 Id.CIT(E) and should refrain from taking adjournments unless otherwise required for



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reasonable cause. Effective grounds of appeal raised by the appellant are allowed for statistical purposes.

ITA No.2104/PUN/2024 :

5. The instant appeal is against the order framed by ld.CIT(A) denying grant of approval u/s.80G(5) of the Act. Since we have remanded the issue of grant of registration to the file of ld.CIT(E) for *denovo* adjudication, therefore, in the interest of justice, it would be appropriate to remit the issue of grant of approval u/s.80G(5) as well to the file of ld.CIT(E), being consequential, for *denovo* adjudication.

6. In the result, both the appeals of the assessee are 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



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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.