



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.2133 and 2134/PUN/2024

Sovo Foundation, G-002, A Wing New Shivangi CHS, Sheetal Nagar, Near Evershine Nagar, Mira Road, Thane-401107 Maharashtra PAN : AAFCS5727F	Vs.	CIT (Exemption), Pune
Appellant		Respondent

Assessee by	:	Shri Siddharth Inamdar
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 13.08.2024 denying grant of registration u/s.12A and approval u/s.80G(5) of the Income Tax Act, 1961 ('the Act').



**ITA No.2133/PUN/2024 :**

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 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 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 30.07.2024 pointing out certain discrepancies (para 4 of the impugned order). There was no compliance by the assessee 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.*



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

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. We note that the ld.CIT(A) issued notice dated 30.07.2024 to the appellant fixing the date of compliance as 06.08.2024, non-compliance of which led to passing of the impugned order. We find obviously the time allowed to the appellant for compliance is unreasonable. 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 trust and the principles of natural justice being fair to both the parties. Considering the same, we are of the view that the 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. In view thereof, without dwelling into merits of the issue, 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



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order. Appellant 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.

**ITA No.2134/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 09<sup>th</sup> day of December, 2024.

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

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

पुणे / Pune; दिनांक / Dated : 09<sup>th</sup> 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.