



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.2096 and 2097/PUN/2024

Soniya Holkar Charitable Trust, 08, Yashoda Ahaliyadevi Holkar Road, Gole Club, Tidke Colony, Nashik – 422 001, Maharashtra PAN : ABCTS0091G	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 appeals at the instance of appellant are directed against the orders framed by ld. Commissioner of Income Tax (Exemption), Pune both dated 08.08.2024 denying grant of registration u/s.12A and approval u/s.80G(5) of the Income Tax Act, 1961 ('the Act').

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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 ld. 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 ld.CIT(E) issued another notice to the appellant on 29.07.2024 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 ld.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 16/02/2022 under section 12AB read with section 12A(1)(ac) (vi) of the Income Tax Act, 1961 is hereby cancelled.”

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 *exparte* 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 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 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 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.

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7. 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.



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8. 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

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.