

**IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH "A", PUNE**

**BEFORE SHRI R. K. PANDA, VICE PRESIDENT
AND
MS. ASTHA CHANDRA, JUDICIAL MEMBER**

ITA No.1838/PUN/2024

DR N T Ghatte Charitable Trust Islampur Behind Shani Mandir Islampur, Walwa, Sangli – 415409	Vs.	CIT (Exemption), Pune
PAN: AACTD2643J		
(Appellant)		(Respondent)

Assessee by : Smt. Deepa Khare
Department by : Shri Amol Khairnar, CIT-DR
Date of hearing : 11-12-2024
Date of pronouncement : 11-12-2024

ORDER

PER R. K. PANDA, VP :

This appeal filed by the assessee is directed against the order dated 05.08.2024 of the CIT (Exemption), Pune rejecting the application for grant of registration u/s 12A of the Income Tax Act, 1961 (hereinafter referred to as 'the Act').

2. Facts of the case, in brief, are that the assessee filed an application in form No.10AB under clause (iii) of section 12A(1)(ac) of the Act on 27.02.2024. With a view to verify 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, a notice was issued through ITBA portal on 02.05.2024 requesting the assessee to upload certain information /

clarification as detailed in the said notice. However, there was no compliance from the side of the assessee for which the Ld. CIT(Exemption) was of the opinion that 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. He, therefore, rejected the application filed by the assessee for grant of registration u/s 12A of the Act.

3. Aggrieved with such order of the Ld. CIT(Exemption), the assessee is in appeal before the Tribunal by raising the following grounds:

1. *The Ld CIT Exemption erred in law and on facts in rejection of application for registration u/s 12A(1)(ac)(vi) without considering the facts and circumstances of the case. The appellant prays for opportunity so as to explain its case.*
2. *The appellant is duly complying with provisions of the Act and registration u/s 12A may kindly be granted.*
3. *The appellant craves leave to add, alter, modify or substitute any ground of appeal at the time of hearing.*

4. The Ld. Counsel for the assessee submitted that inadvertently the trust has missed out the notices for which there was no compliance from the side of the assessee. She submitted that in the interest of justice, the matter may be restored to the file of the Ld. CIT(Exemption) with a direction to grant one more opportunity to the assessee to produce the relevant details before the Ld. CIT(Exemption) for grant of registration u/s 12A of the Act.

5. The Ld. DR on the other hand submitted that there was persistent non-compliance from the side of the assessee for which the Ld. CIT(Exemption) was justified in rejecting the application for grant of registration u/s 12A of the Act.

6. We have heard the rival arguments made by both the sides and perused the order of the CIT(Exemption). It is an admitted fact that there was non-compliance from the side of the assessee to the notices issued by the Ld. CIT(Exemption) for which he was constrained to reject the application filed by the assessee for grant of registration u/s 12A of the Act. It is the submission of the Ld. Counsel for the assessee that inadvertently the trust has missed out the notices issued by the Ld. CIT(Exemption). It is also her submission that given an opportunity, the assessee is in a position to substantiate its case by filing the requisite details before the Ld. CIT(Exemption). Considering the totality of the facts of the case and in the interest of justice, we deem it proper to restore the issue to the file of the CIT(Exemption) with a direction to grant one final opportunity to the assessee to substantiate its case by filing the requisite details before the Ld. CIT(Exemption). The Ld. CIT(Exemption) shall decide the issue as per fact and law after giving due opportunity of being heard to the assessee. The assessee is also hereby directed to appear before the Ld. CIT(Exemption) on the appointed date and file the requisite details without seeking any adjournment under any pretext, failing which the Ld. CIT(Exemption) is at liberty to pass appropriate order as per law. We hold and

direct accordingly. The grounds raised by the assessee are accordingly allowed for statistical purposes.

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

Order pronounced in the open Court at the time of hearing itself on 11th December, 2024.

Sd/-
(ASTHA CHANDRA)
JUDICIAL MEMBER

Sd/-
(R. K. PANDA)
VICE PRESIDENT

पुणे Pune; दिनांक Dated : 11th December, 2024
GCVSR

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

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent
3. The concerned Pr.CIT, Pune
4. DR, ITAT, 'A' Bench, Pune
5. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

// True Copy //

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

S.No.	Details	Date	Initials	Designation
1	Draft dictated on	11.12.2024		Sr. PS/PS
2	Draft placed before author	11.12.2024		Sr. PS/PS
3	Draft proposed & placed before the Second Member			JM/AM
4	Draft discussed/approved by Second Member			AM/AM
5	Approved Draft comes to the Sr. PS/PS			Sr. PS/PS
6	Kept for pronouncement on			Sr. PS/PS
7	Date of uploading of Order			Sr. PS/PS
8	File sent to Bench Clerk			Sr. PS/PS
9	Date on which the file goes to the Head Clerk			
10	Date on which file goes to the A.R.			
11	Date of Dispatch of order			