



।आयकर अपीलीय अधिकरण "बी" न्यायपीठ पुणेमें।
IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCHES "B" :: PUNE

BEFORE DR.DIPAK P. RIPOTE, ACCOUNTANT MEMBER
AND
SHRI VINAY BHAMORE, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.60/PUN/2024

निर्धारण वर्ष / Assessment Year : -

Sau Anandibai Hirachand Shah Phaltankar Trust, Survey No.39, Manik Bagu, Wadgoan, BK, Sinhgad Road, Pune – 411051. PAN: AAITS8972K	V s	The Commissioner of Income Tax (Exemption), Pune.
Appellant/ Assessee		Respondent / Revenue

Assessee by	Shri R.C.Doshi – AR
Revenue by	Shri Ajay Kumar Keshari – CIT(DR)
Date of hearing	16/12/2024
Date of pronouncement	23/12/2024

आदेश/ ORDER

PER DR. DIPAK P. RIPOTE, AM:

This is an appeal filed by the Assessee directed against the order of Id.Commissioner of Income Tax-Exemption, Pune dated 28.11.2023 passed u/sec.12AB(I)(b)(ii) of the Income tax Act 1961.

“1. The learned CIT Exemption has erred both on facts and in law in rejecting the application for registration u/s 12AB under Income Tax Act, 1961.

2. The learned CIT Exemption has erred both in facts and in law in cancelling the provisional registration u/s 12AB under Income Tax Act, 1961 without providing any opportunity of being heard for the same.



3. The learned CIT Exemption has erred both in facts and in law in rejecting the application for registration as a Religious Trust u/s 12AB under Income Tax Act, 1961.

4. The appellant request for admission of additional evidences if any requires in support of above grounds of appeal.

5. The appellant craves, leave to add, alter, amend or delete any of the grounds of appeal.”

Submission of ld.AR :

2. Ld.AR for the Assessee filed a paper book. Ld.AR submitted that ld.CIT(Exemption) has rejected assessee's application under section 12AA of the Act, alleging that genuineness of the activities have not been proved. Ld.AR submitted that assessee is a Public Religious Trust. Assessee has applied for registration u/sec.12AA as Religious Trust. The Assessee Trust is maintaining temple "Shree 1008 Mahaveer Digambar Jain Mandir" Wadgoan BK, Pune. The said temple is open to all members of public irrespective Caste, Creed and Religion. The Trust was formed in 2001. Ld.AR invited our attention to the Trust Deed which is at page 14 to 29 of paper book. Ld.AR submitted that all the details were filed before ld.CIT(E). However, ld.CIT(E) rejected the application of the assessee without considering the details. Ld.AR submitted that ld.CIT(E) has alleged that assessee has not filed details of donations. Ld.AR submitted that assessee is maintaining



a temple and in the said temple, there is a donation box. Assessee receives donation in cash in the said donation box, hence assessee cannot provide details of name and address of the persons.

2.1 Ld.AR also filed a letter dated 16.12.2024 submitting that assessee has no objections whatsoever if it is received registration as wholly Religious Trust.

Submission of ld.DR :

3. Ld.Departmental Representative(ld.DR) for the Revenue relied on the order of ld.CIT(Exemption).

Findings & Analysis :

4. We have heard both the parties and perused the records. Ld.CIT(A) has rejected the application filed by assessee on the ground that genuineness of the activities of the assessee cannot be verified and compliance of any other law for the time being in force cannot be verified. We have studied the Trust Deed filed by the assessee. Assessee is maintaining a temple. Assessee has accepted that it is a wholly Religious Trust. Assessee has also filed copy of the Trust Deed and year wise expenditure for maintenance of temple which were already filed before the



ld.CIT(E). Copy of the Trust Deed was also filed before the ld.CIT(E). It has not been disputed by ld.CIT(E) that assessee is maintaining a temple. In these facts and circumstances of the case, we are convinced that Assessee is a wholly Religious Trust, accordingly, we set-aside the order of ld.CIT(E) to ld.CIT(E) for denovo adjudication. The ld.CIT(E) shall provide opportunity to the Assessee. Assessee shall file necessary documents before the Ld.CIT(E). Accordingly, grounds of appeal raised by the assessee are allowed for statistical purpose.

5. In the result, appeal of the assessee is allowed for statistical purpose.

Order pronounced in the open Court on 23rd December, 2024.

Sd/-
(VINAY BHAMORE)
JUDICIAL MEMBER

Sd/-
(DR. DIPAK P. RIPOTE)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 23rd Dec, 2024/ SGR*

आदेशकीप्रतिलिपिअग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A), concerned.
4. The Pr. CIT, concerned.
5. विभागीयप्रतिनिधि, आयकर अपीलीय अधिकरण, "बी" बेंच, पुणे / DR, ITAT, "B" Bench, Pune.

6. गार्डफ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// TRUE COPY //

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