



**।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.2234/PUN/2024**

**निर्धारण वर्ष / Assessment Year : N.A.**

Rashtriya Vikas Mandal, 104, Dwarkadhish Society, Indira Nagar, Cidco, Nashik – 422009. PAN: AABTR7687R	V s	The Commissioner of Income Tax(Exemption), Pune.
Appellant/ Revenue		Respondent /Assessee

Assessee by	Shri Bhuvanesh V Kankani – AR
Revenue by	Shri Ajay Kumar Keshari – CIT(DR)
Date of hearing	26/12/2024
Date of pronouncement	31/12/2024

**आदेश/ ORDER**

**PER DR. DIPAK P. RIPOTE, AM:**

This is an appeal filed by the Assessee against the order of  
ld.Commissioner of Income Tax(Exemption) under section 80G(5)  
of the Income-tax Act, 1961, dated 31.08.2024. The Assessee has  
raised the following grounds of appeal :

*1. On facts and circumstances prevailing in the case and as per provisions & scheme of the Income-tax Act, 1961 ('The Act') it be kindly held that the order passed by the Commissioner of Income Tax-Exemptions ['CIT(E)'], Pune, rejecting the Appellants application for seeking registration under clause (iii) of first Proviso to sub-section 5 of section 80G of the Act is against the provisions of the Act.*



*Accordingly, the order passed by the Ld. CIT(E) be held as not tenable in law and be set aside directing the Ld. CIT(E) to grant registration. The appellant be granted just and proper relief in this respect.*

*2. On facts and circumstances prevailing in the case and as per provisions & scheme of the Act it be kindly held that Ld. CIT(E) erred in passing the rejection order by ignoring the Appellants adjournment application, Thus, the rejection order so passed be kindly held to be ultra vires the principle of Natural Justice. Accordingly, the order passed by the Ld. CIT(E) be held as not tenable in law. The appellant be granted just and proper relief in this respect.*

*3. On facts and circumstances prevailing in the case and as per provisions & scheme of the Act it be kindly held that Ld. CIT(E) erred in passing the rejection order without perusing the records already available with them. Accordingly, the order passed by the Ld. CIT(E) be held as not tenable in law. The appellant be granted just and proper relief in this respect.*

*4. The appellant prays to be allowed to add, amend, modify, rectify, delete, raise any grounds of appeal at the time of hearing.*

### **Findings & Analysis :**

2. We have heard both the parties and perused the records. It is observed that the assessee had applied in Form-10AB for registration u/sec.80G(5) of the Act on 30/03/2024. The Commissioner of Income Tax (exemption) rejected the application on following grounds:

*Assessee failed to file the details called for hence genuineness could not be verified.*

*Assessee is not registered u/s 12AB of the Act.*

3. Ld.AR submitted that assessee had filed an application for adjournment but Ld.CIT(E) decided the case without providing



sufficient opportunity. Ld.AR also invited our attention to the Page 3 of the paper book filed by the Ld.AR to explain that the Assessee had raised a Grievance regarding problems faced in uploading the documents. Page 3 was a screen shot of the Grievance filed by the assessee on 19/08/2024. Ld.AR submitted that assessee is duly registered u/sec.12A(1)(i)(ac) of the Act on 07/04/2022, copy of the same was at page 4 of the paper book.

3.1 In these facts and circumstances of the case, we are convinced that there was sufficient cause for not filling the details by the assessee. Also the Ld.CIT has failed to consider the Order dated 07/04/2022 granting the Assessee Registration u/sec.12A of the Act. The assessee may have not filed copy of the said order, but ld.CIT should have obtained the copy of the said Order from the Income tax Systems.

4. In these facts and circumstances of the case, we set aside the impugned Order of ld.Commissioner of Income Tax(Exemption) to Ld.CIT(E) for de-novo adjudication. The CIT shall provide the Assessee opportunity of hearing. Accordingly, the Grounds of appeal raised by the Assessee are allowed for statistical purpose.



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

Order pronounced in the open Court on 31<sup>st</sup> December, 2024.

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

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

पुणे / Pune; दिनांक / Dated : 31<sup>st</sup> 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.