

**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**NAGPUR BENCH, NAGPUR**

**BEFORE SHRI V. DURGA RAO, JUDICIAL MEMBER AND**  
**SHRI K.M. ROY, ACCOUNTANT, MEMBER**

**ITA no.394/Nag./2024**  
(Assessment Year : N.A.)

Ashwaghosha Buddhists Foundation  
Nagpur India Ashwaghosha Foundation  
484, Naya Naksha  
Opp. Swastic Public School  
Nagpur 440 017 PAN – AACTA2651H

..... Appellant

v/s

Commissioner of Income Tax  
Exemption, Pune

..... Respondent

Assessee by : Shri Kapil Bahari  
Revenue by : Shri Sandipkumar Salunke

Date of Hearing – 20/01/2025

Date of Order – 23/01/2025

**ORDER**

**PER V. DURGA RAO, J.M.**

The present appeal has been filed by the assessee challenging the impugned order dated 07/05/2024, passed by the learned Commissioner of Income Tax (Exemption), Pune, [*learned CIT(E)*].

2. The sole issue raised by the assessee in these appeals relates to rejection of registration under section 12AB of the Income Tax Act, 1961 (*the Act*) by the learned CIT(E).

3. The assessee is a trust registered under the Bombay Public Trust Registration Act, 1950, on 23/01/2008, and is functioning since then on the various objects which are placed on record.

4. The assessee filed application for registration under section 12AB of the Act. During the course of hearing, while going through the record available before us, we noticed that the assessee has not filed sufficient details to grant registration, as directed by the learned CIT(E) and that was the reason the learned CIT(E) rejected grant of registration which resulted in passing ex-parte order by the learned CIT(E) .

5. At the time of hearing, the learned Counsel for the assessee submitted that he is ready to file all the details before the learned CIT(E) and prayed that if one opportunity is granted to the assessee, in that event assessee shall furnish all the relevant details as per the directions of the learned CIT(E). Thus, he prayed that the matters be restored to the file of learned CIT(A) to enable the assessee to substantiate its case before the learned CIT(E).

6. The learned Departmental Representative supported the order passed by the learned CIT(E).

7. We have heard the rival arguments, perused the material available on record and gone through the orders of the authorities below.

8. We find that though the learned CIT(E) granted opportunities to the assessee to substantiate its case, ultimately, the appeals of the assessee were dismissed due to non-furnishing of certain details. Before us, the learned Counsel for the assessee agreed to furnish such details before the learned CIT(E) if the matters are restored to the file of the learned CIT(A). In view of the facts and circumstances of the case and in the interest of justice, therefore, we are of the opinion that by following the principles of natural justice, one opportunity should be given to the assessee to substantiate the cases before the learned CIT(E). In view of the above, the impugned orders passed by the learned CIT(E) are set aside and restore the appeals to the file of the learned CIT(E) and direct him to adjudicate the issue with regard to assessee's claim under section 12AB of the Act afresh on merit and pass orders in accordance with law after providing reasonable opportunity of being

heard to the assessee. It is also directed that the assessee should furnish all the details as per the directions of the learned CIT(E). The assessee should not seek adjournment without there being a justified reason. Accordingly, all the grounds raised by the assessee in these appeals are allowed for statistical purposes.

9. In the result, appeals filed by the assessee are allowed for statistical purposes.

Order pronounced in the open Court on 23/01/2025

**Sd/-**  
**K.M. ROY**  
**ACCOUNTANT MEMBER**

**Sd/-**  
**V. DURGA RAO**  
**JUDICIAL MEMBER**

**NAGPUR, DATED: 23/01/2025**

Copy of the order forwarded to:

- (1) *The Assessee;*
- (2) *The Revenue;*
- (3) *The PCIT / CIT (Judicial);*
- (4) *The DR, ITAT, Nagpur; and*
- (5) *Guard file.*

*Pradeep J. Chowdhury*  
*Sr. Private Secretary*

True Copy  
By Order

Sr. Private Secretary  
ITAT, Nagpur