

IN THE INCOME TAX APPELLATE TRIBUNAL
NAGPUR BENCH : NAGPUR

BEFORE SHRI V. DURGA RAO, JUDICIAL MEMBER
AND
SHRI KHETTRA MOHAN ROY, ACCOUNTANT MEMBER

ITA.Nos.289 & 290/NAG./2024
[U/sec.12AA and 80G(5) of the Income Tax Act, 1961]

Oriya Samaj Nagpur, 164/3, Kukde Layout, Rameshwari Road, Babulkheda, NAGPUR – 440 027. Maharashtra. PAN AAATO7942B	vs.	The Commissioner of Income Tax (Exemption), Room No.322, 3 rd Floor, Income Tax Office, PMT Bldg., Shankar Seth Road, PUNE – 411 037. Maharashtra.
(Appellant)		(Respondent)

For Assessee :	Shri Sanjay Thakar, Advocate
For Revenue :	Shri Sandipkumar Salunke, CIT-DR

Date of Hearing :	27.01.2025
Date of Pronouncement :	28.01.2025

ORDER

PER V. DURGA RAO, J.M. :

The assessee has filed the above two appeals against the respective separate orders of the learned CIT(E), Pune in cancelling the provisional registration and approval u/sec.12AB r.w.s.12A(1)(ac)(vi) and u/sec.80G(5) of the Income Tax Act, 1961 [in short “the Act”], vide orders both dated 11.03.2024 respectively.

2. During the course of hearing, Learned Counsel for the Assessee, submitted that the assessee has not been provided with

adequate opportunity of hearing to put forth his case and the documents placed on record were also not properly appreciated by the learned CIT(E) and rejected the application and approval of the assessee society due to non-appearance. He submitted that the assessee society could not appear before the learned CIT(E) due to the circumstances beyond its control. He submitted that the assessee-society has got fair chances to get approval and registration, if one more opportunity has been provided to the assessee-society to substantiate its case. He submitted that assessee-society is ready to submit all the relevant details as called for by the learned CIT(E) and prayed that the matter in issues may be remitted back to the file of learned CIT(E) in the larger interest of justice.

3. The Learned DR on the other hand strongly opposed the request of the assessee to remit the issues back to the file of learned CIT(E). He submitted that despite service of notice the assessee is not responded and therefore, the learned CIT(E) has rightly rejected the application for registration and approval under the Act.

4. We have heard the rival submissions of both the parties and perused the material on record. We find that it is an admitted

fact that the assessee-society has been granted provisional registration and approval by the department. Since the assessee society could not respond to the notice(s) issued by the learned CIT(E), he rejected the application for registration and approval u/secs.12AA and sec.80G(5) of the Act, respectively, without deciding issue(s) on merits. We, therefore, in the larger interest of justice, remit the issue of registration u/sec.12AA and approval u/sec.80G(5) of the Act back to the file of learned CIT(E), for his afresh adjudication as per fact and law, by providing due opportunity of being heard to the assessee. Needless to say, the assessee society is directed to furnish all the documents before the learned CIT(E) to adjudicate the matter in issue without taking adjournment under any pretext. We hold and direct accordingly.

5. In the result, both the appeals of the assessee are allowed for statistical purposes.

Order pronounced in the open Court on 28.01.2025.

Sd/-
(KHETTRA MOHAN ROY)
ACCOUNTANT MEMBER

Sd/-
(V. DURGA RAO)
JUDICIAL MEMBER

Nagpur, Dated 28th January, 2025

VBP/-

Copy to

1.	The appellant
2.	The respondent
3.	The CIT(A), Nagpur concerned
4.	The CIT, Nagpur concerned
5.	The D.R. ITAT, Nagpur Bench, Nagpur
6.	Guard File.

//By Order//

True Copy

Sr. Private Secretary : ITAT : Nagpur Bench
NAGPUR.