

IN THE INCOME TAX APPELLATE TRIBUNAL
NAGPUR BENCH, NAGPUR

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

ITA no.493/Nag./2024
(Assessment Year : N.A.)

Shri Gorakshan Sanstha
Near Lokhandi Pool, Near Shastri Nagar
Yavatmal 445 001 PAN – AAATG3745J

..... Appellant

v/s

Commissioner of Income Tax
Exemptions, Pune

..... Respondent

Assessee by : Shri Mahavir Atal
Revenue by : Shri Sandipkumar Salunke

Date of Hearing – 06/01/2025

Date of Order – 27/01/2025

ORDER

PER V. DURGA RAO, J.M.

This appeal by the assessee is emanating from the impugned order dated 210/07/2024, passed by the learned Commissioner of Income Tax (Exemptions), Pune, [*learned CIT(E)*], for the assessment year 2025-26.

2. In its appeal, the assessee has raised following grounds:-

"1 Whether on the facts and circumstances of the case the learned CIT Exemptions Pune was justified in rejecting the application for provisional registration granted on 28/05/2021 under section 12AB read with section 12A(1)(ac) (vi) of the Income Tax Act, 1961 and cancelling it for want of documents pertaining to genuineness of activities of the trust.

2. The Appellant craves leave to add or alter any other ground that may be taken at the time of hearing."

3. During the course of hearing, while going through the material available on record, we find that the assessee neither before the Assessing Officer nor before the learned CIT(A) appeared to assist the authorities below to dispose off its appeal and resultantly both the authorities below have dismissed the assessee's appeal by passing ex-parte orders.

4. Before us, the learned Counsel for the assessee submitted that the learned CIT(A) passed an ex-parte order and since the assessee could not avail the opportunities granted by the learned CIT(A) to argue the matter, therefore, the learned Counsel for the assessee prayed that one opportunity may be granted by restoring the matter to the file of the learned CIT(A) to enable the assessee to substantiate its case before the learned CIT(A).

2. On the other hand, the learned D.R. submitted that despite the learned CIT(A) provided sufficient opportunities to the assessee, however, the assessee did not appear before the learned CIT(A) and not furnished relevant details. He strongly supported the orders passed by the learned CIT(A).

3. **We** have heard both the parties, perused the materials available on record and gone through orders of the authorities below. **We** find that though the learned CIT(A) granted opportunities to the assessee to substantiate its case, ultimately, the order passed by him is an ex-parte order. According to us, the learned CIT(A) was justified in dismissing assessee's appeal. Keeping in view the overall facts and circumstances of the case, therefore, to meet the ends of justice, **we are** of the opinion that by following the principles of natural justice, one opportunity should be given to the assessee to

substantiate the case before the learned CIT(A). In view of the above, the order passed by the learned CIT(A) is set aside and remit the matter to the file of the learned CIT(A) and direct him to adjudicate the matter afresh on merit and in accordance with law after providing reasonable opportunity of being heard to the assessee. It is also directed that the assessee should not seek adjournment without there being a justified reason. Accordingly, all the grounds raised by the assessee in this appeal are allowed for statistical purposes.

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

Order pronounced in the open Court on 27/01/2025

Sd/-
K.M. ROY
ACCOUNTANT MEMBER

NAGPUR, DATED: 27/01/2025

Sd/-
V. DURGA RAO
JUDICIAL MEMBER

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