

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.224/Nag./2024
(Assessment Year : N.A.)

Nayi Suvidha Foundation
Plot no.50/A, Flat no.401
C.J. Forever, Central Bazar Road
Nagpur 440 010 PAN – AAHCN8935F

..... Appellant

v/s

Commissioner of Income Tax
Exemption, Pune

..... Respondent

Assessee by : Smt. Veena Agrawal
Revenue by : Shri Sandipkumar Salunke

Date of Hearing – 04/02/2024

Date of Order – 05/02/2025

ORDER

PER K.M. ROY, A.M.

The aforesaid appeal by the assessee is emanating from the impugned order dated 15/02/2024, passed by the learned Commissioner of Income Tax (Exemption), Pune, [*learned CIT(E)*] rejecting the registration application under section 12A of the Income Tax Act, 1961 (*"the Act"*) by the Assessing Officer and cancellation of provisional registration granted on 30/11/2022, under section 12AB of the Act.

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

"Whether on the facts and circumstances the Assessing Officer was justified in rejecting application for 12A registration and cancellation of provisional registration granted on 30/11/2022 under section 12AB.

3. Before us, the learned Authorised Representative furnished written submissions the contents of which are as follows: –

"Issue under consideration:

Rejection of application for 12A registration

Memorandum of Appeal:

Whether on the facts and circumstances the learned assessing officer was justified in rejecting application for 12A registration and cancellation of provisional registration granted on 30/11/2022 under section 12AB.

Appellant's Submission:

The Appellant has filed application for registration u/s 12A of the Act, having Application No. CIT EXEMPTION, PUNE/2023-24/12AA/13071 in Form No. 10AB under clause (iii) of section 12A(1) (ac) of the Act, on 29/09/2023. On verification of application Assessing Officer has issued Notice on 24/11/2023 requesting to upload certain information /clarification, with response to this notice appellant has submitted all requisite information / clarification asked for though notice within due date.

On further verification, assessing officer noticed some discrepancies and intimate said discrepancies through issuing Notice on 02/02/2024 and asked to submit response on or before 09/02/2024.

The appellant has submitted response to notice on 09/02/2024 and submitted all relevant documents and information.

However, the learned Assessing officer ignored submission made by Appellant and all important facts and submission of the appellant submitted on 09/02/2024 and accordingly rejected the Application for 12A along with provisional registration granted on 30/11/2022 under section 12AB without considering the submission made by appellant and without giving any opportunity of being heard to the appellant stating in order that the Assessee did not responded to the Notice for which response due on 09/02/2024. We herewith attaching copy of Order issued by Assessing Officer along with screen shot of filing response on 09/02/2024 on Income Tax Portal along with all supporting documents and information submitted to substantiate the genuineness of the activities of the assessee along with other query raised by Assessing Officer in Notice.

Considering the above facts, the appellant prays that the rejection of application for Registration u/s 12A and cancellation of provisional registration granted on 30/11/2022 under section 12AB is unjustified."

4. In view of the above, the learned CIT(E) is directed to re-consider the matter denovo.

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

Order pronounced in the open Court on 05/02/2025

Sd/-
V. DURGA RAO
JUDICIAL MEMBER

Sd/-
K.M. ROY
ACCOUNTANT MEMBER

NAGPUR, DATED: 05/02/2025

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