

IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH "A", PUNE

BEFORE SHRI R. K. PANDA, VICE PRESIDENT
AND
SHRI VINAY BHAMORE, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.2289/PUN/2024

Shri Ayyappa Swami Seva Sangh, Sr. No.66, Near Santoshi Ma Sachaimata Nagar, Katraj, Pune- 411046. PAN : AAGTS4011H	Vs.	CIT, Exemption, Pune.
Appellant		Respondent

Assessee by : Shri Kishor B. Phadke

Revenue by : Shri Amol Khairnar

Date of hearing : 10.02.2025

Date of pronouncement : 14.02.2025

आदेश / ORDER

PER VINAY BHAMORE, JM:

This appeal filed by the assessee is directed against the order dated 13.09.2024 passed by Ld. CIT, Exemption, Pune rejecting the application for registration u/s 12AA of the IT Act.

2. The appellant has raised the following grounds of appeal :-

"1. *The learned CIT (Exemption), Pune; erred in law and on facts in rejecting appellant's application for registration u/s 80G of ITA, 1961.*

2. *The learned CIT (Exemption), Pune; ought to have appreciated that appellant's activities are genuine and bonafide and as such, eligible for registration u/s 80G of ITA, 1961.*
3. *The learned CIT (Exemption), Pune; erred in law and on facts in not providing sufficient reasonable opportunity of being heard to the appellant, as provided u/s 80G of the ITA, 1961; to submit the details / information. Appellant contends that, Appellant is keen to ensure complete and total compliance as so required, and the present situation is simply a fall-out of communication gap.*
4. *Appellant craves leave to add, alter, clarify, explain, modify, delete any or all of the grounds of appeal, and to seek any just and fair relief."*

3. Facts of the case, in brief, are, that the assessee is a trust filed its application for registration in Form No.10AB under clause (iii) of first proviso to sub-section (5) of section 80G of the IT Act on 30.03.2024. With a view to verify the genuineness of activities of the assessee and fulfilment of conditions laid down in clause (i) to (v) of section 80G(5) of the IT Act, a notice was issued through ITBA portal on 29.05.2024 requesting the assessee to upload certain information/clarification on or before 12.06.2024. The assessee in response to above notice furnished desired information as mentioned in the notice. After verifying these details, Ld. CIT, Exemption, Pune found certain discrepancies and asked for their clarification on or before 05.09.2024. Since the assessee did not comply to this notice and has not furnished any explanation in

reply to the above notice, Ld. CIT, Exemption, Pune was of the opinion that the condition (i) of section 80G(5) of the IT Act is not fulfilled. It was also observed that the assessee is not registered u/s 12AB of the IT Act & accordingly the application filed by the assessee was rejected and the provisional approval granted on 30.03.2022 under clause (iv) to first proviso to section 80G(5) of the IT Act was also cancelled. It is this order against which the assessee is in appeal before this Tribunal.

4. Ld. AR appearing from the side of the assessee submitted that the order passed by Ld. CIT, Exemption, Pune is not justified. He further submitted that a coordinate bench of this Tribunal in assessee's own case vide ITA No.534/PUN/2024 order dated 19.07.2024 involving the issue of rejection of 12AA registration application has set-aside the order passed by Ld. CIT, Exemption and remanded the matter back to the file of Ld. CIT, Exemption for deciding the issue afresh on merits of the case after providing reasonable opportunity of hearing to the assessee. Accordingly, in the light of the above decision of the Tribunal in assessee's own case (supra), Ld. AR requested before the Bench to set-aside the impugned order passed by Ld. CIT, Exemption, Pune involving the

issue of registration u/s 80G of the Act with a direction to decide the issue afresh.

5. Ld. DR appearing from the side of the Revenue did not raise any serious objection to the request of the assessee.

6. We have heard Ld. DR and perused the material available on record. We find that the Co-ordinate Bench of this Tribunal in assessee's own case (supra) has already remanded the matter involving the issue of 12AA registration back to the file of Ld. CIT, Exemption to decide the issue afresh. Accordingly, in the instant case also we deem it appropriate to set-aside the order passed by Ld. CIT, Exemption, Pune and remand the matter involving the issue of 80G registration, back to him with a direction to decide the issue afresh as per fact and law after providing reasonable opportunity of hearing to the assessee. The assessee is also hereby directed to respond to the notices issued by Ld. CIT, Exemption, Pune in this regard and produce requisite documents/evidences in support of grounds of appeal without taking any adjournment under any pretext, otherwise Ld. CIT, Exemption, Pune shall be at liberty to pass appropriate order as per

law. Thus, the grounds of appeal raised by the assessee in this appeal are partly allowed.

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

Order pronounced on this 14th day of February, 2025.

Sd/-
(R. K. PANDA)
VICE PRESIDENT

Sd/-
(VINAY BHAMORE)
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 14th February, 2025.

Sujeet

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT, Exemption, Pune.
4. The Pr. CIT/CIT concerned.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "A" बेंच, पुणे / DR, ITAT, "A" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.