



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

BEFORE DR.MANISH BORAD, ACCOUNTANT MEMBER
AND MS. ASTHA CHANDRA, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.2222/PUN/2024

Shri Balaji Mandir, Malani Chambers, Rajabazar, Shahgunj, Chh. Sambhajnagar – 431 001 Maharashtra PAN : AASTS2748D	Vs.	CIT (Exemption), Pune
Appellant		Respondent

Appellant by	:	None
Revenue by	:	Shri Amol Khairnar
Date of hearing	:	15.01.2025
Date of pronouncement	:	05.03.2025

आदेश / ORDER

PER DR. MANISH BORAD, ACCOUNTANT MEMBER :

The captioned appeal at the instance of appellant is directed against the order framed by ld. Commissioner of Income Tax (Exemption), Pune dated 22.08.2024 denying grant of registration u/s.12AA of the Income Tax Act, 1961 (in short 'the Act').

2. Succinctly, the facts of the case are that the appellant is a Trust running a Temple. It filed application on Form No.10AB under clause (iii) of section 12A(1)(ac) of the Act for grant of regular registration on 20.02.2024. In order to verify the genuineness of activities of the appellant, the ld. CIT (Exemption) issued a notice through ITBA portal on 30.04.2024 calling upon the appellant to file certain information/clarification. The appellant filed the requisite details. However, the ld.CIT(E) issued another notice to the appellant on 01.08.2024 pointing out



certain discrepancies (para 3 of the impugned order). There was no compliance from the side of appellant to such notice. In the circumstances, the ld.CIT(E) rejected the application filed by the appellant, thereby cancelling the provisional registration granted to it.

3. Aggrieved appellant is now in appeal before the Tribunal in the present appeal assailing the impugned order denying grant of registration u/s.12AA of the Act.

4. When the appeal was called for, none appeared on behalf of the appellant trust despite due service of notice of hearing. We therefore proceed to dispose of the appeal with the able assistance from the ld. Departmental Representative *ex parte* qua the assessee.

5. Ld. Departmental Representative submitted that ample opportunities were granted by the ld. CIT(E) and the appellant did not comply with the notice dated 01.08.2024, therefore, the order of the ld. CIT(E) be upheld.

6. We have heard ld. Departmental Representative and perused the record placed before us. We find the appellant in response to the first notice issued by the ld. CIT(E) has filed the requisite details. However, when the ld. CIT(E) issued another notice asking the appellant to clarify regarding certain discrepancies found in the above submissions, the appellant failed to comply to the same. We find in the statement of facts filed before us, assessee has stated that response window was not functioning at the relevant point of time and the partial submissions were sent to the email id of the department with a belief that they will be considered. However, the ld.CIT(E) without considering the said



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submissions/details and without providing reasonable opportunity rejected the application filed by the assessee. Considering the totality of the facts of the case, submissions made by the appellant and in the interest of justice, we deem it proper to restore the issue to the file of the ld. CIT(E) with a direction to grant an opportunity to the appellant to substantiate its case by filing requisite details and decide the issue as per fact and law after giving due opportunity of being heard to the appellant. The appellant is also hereby directed to make its submissions, if any, before the ld. CIT(E) on the appointed date without seeking any adjournment under any pretext, failing which the ld. CIT(E) is at liberty to pass appropriate order as per law. We hold and direct accordingly. The grounds raised by the appellant are accordingly allowed for statistical purposes.

7. In the result, the appeal of the appellant is allowed for statistical purposes.

Order pronounced on this 05th day of March, 2025.

Sd/-
(ASTHA CHANDRA)
JUDICIAL MEMBER

Sd/-
(MANISH BORAD)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 05th March, 2025.
Satish



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

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

आदेशानुसार / BY ORDER,

// True Copy //

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