



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

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

आयकर अपील सं. / ITA No.2414/PUN/2024

Shaan Education Society, Guardian School, Near PMC School, NIBM Crossing Main Kondhwa Road, Pune 411 047, Maharashtra PAN : AABAS4522K	Vs.	CIT (Exemption), Pune
Appellant		Respondent

Appellant by	:	Shri Neelesh Khandelwal
Revenue by	:	Shri Ajay Kumar Keshari
Date of hearing	:	10.02.2025
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 Id. Commissioner of Income Tax (Exemption), Pune dated 24.09.2024 denying grant of registration u/s.12AA of the Income Tax Act, 1961 (in short 'the Act').

2. Facts of the case in brief are that the appellant is a Charitable Trust registered under Maharashtra Public Trust Act, 1950. It is mainly formed with the object of providing education to all. It filed application on Form No.10AB under clause (iii) of section 12A(1)(ac) of the Act for grant of regular registration on 29.03.2024. In order to verify the genuineness of activities of the appellant, the Id. CIT (Exemption) issued a notice through ITBA portal on 24.05.2024 calling upon the appellant to file certain information/clarification. The appellant filed the requisite details.



However, the Id.CIT(E) issued another notice to the appellant on 13.09.2024 pointing out certain discrepancies (para 4 of the impugned order). There was no compliance from the side of appellant to such notice. In the circumstances, the Id.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. We have heard both the sides and perused the record placed before us. We find the appellant in response to the first notice issued by the Id. CIT(E) has filed the requisite details. However, when the Id. 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. During the course of hearing before us, Id. Counsel for the appellant submitted that the appellant vide letter dated 25.06.2024 has filed all the details along with Registration Certificate, Trust Deed, MOA and other details as called for by the Id.CIT(E). However, the Id.CIT(E) without considering the said submissions/details and without providing reasonable opportunity rejected the application filed by the appellant. Considering the totality of the facts of the case, submissions made by the Ld. Counsel for the appellant and in the interest of justice, we deem it proper to restore the issue to the file of the Id. 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,



ITA No.2414/PUN/2024
Shaan Education Society

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.

5. 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.
Satisfy

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, "B" बेंच,
पुणे / DR, ITAT, "B" Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

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