



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.2248/PUN/2024

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|---|-----|--------------------------|
| Shri Gajanan Maharaj Seva Trust Motala, H.No.4026, Ward No.4, At Motala Nandura Road, Near Cotton Market, Motala, Buldhana, Motala S.O., Maharashtra – 443 103 PAN : APTS1384N | Vs. | CIT (Exemption), Pune |
| Appellant | | Respondent |

| | | |
|-----------------------|---|--------------------|
| Appellant by | : | None |
| Revenue by | : | Shri Amol Khairnar |
| Date of hearing | : | 16.01.2025 |
| 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 Id. Commissioner of Income Tax (Exemption), Pune dated 27.08.2024 denying grant of registration u/s.12AA of the Income Tax Act, 1961 (in short 'the Act').

2. 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 Id. Departmental Representative *ex parte* qua the assessee.

3. Succinctly, the facts of the case are that the appellant is a Trust, filed application on Form No.10AB under clause (iii) of section 12A(1)(ac) of the Act for grant of regular registration on



20.03.2024. In order to verify the genuineness of activities of the appellant, the ld. CIT (Exemption) issued a notice through ITBA portal on 16.05.2024 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 07.08.2024 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 ld.CIT(E) rejected the application filed by the appellant, thereby cancelling the provisional registration granted to it.

4. 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.

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 07.08.2024, 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. In the statement of facts filed before us, assessee has stated that it has filed submissions along with the details of donations etc., however, the ld.CIT(E) without considering the said submissions/details and without providing reasonable opportunity rejected the application filed by the assessee. Considering the totality of the facts of the case, submissions



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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. 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, otherwise for reasonable cause, 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.
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, "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.