

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

BEFORE SHRI MANISH BORAD, ACCOUNTANT MEMBER
AND
SHRI VINAY BHAMORE, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.2871/PUN/2024

Sahayog Charitable Trust, Ramashree Plot No.10, Near Trikon Garden, Swarka Kathe Galli, Nashik- 422011. PAN : AABTS8420M	Vs.	CIT, Exemption, Pune.
Appellant		Respondent

Assessee by : Shri Sanket M. Joshi (Virtual)
Revenue by : Shri Ajay Kumar Keshari
Date of hearing : 05.03.2025
Date of pronouncement : 06.03.2025

आदेश / ORDER

PER VINAY BHAMORE, JM:

This appeal filed by the assessee is directed against the order dated 08.11.2024 passed by Ld. CIT, Exemption, Pune rejecting the application for registration u/s 80G of the IT Act.

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

- "1. The learned CIT(E) erred in rejecting application filed by the appellant in Form 10AB for approval under sub clause (iii) of first proviso to section 80G(5) without appreciating that the said action was not justified on facts and in law.*
- 2. The appellant submits that there was a reasonable cause due to which notice dated 1.10.2024 issued by CIT(E), Pune could not be complied and hence, it is prayed that in the interest of justice, the matter may please be restored to the file of CIT(E), Pune to adjudicated the same on merits after granting one more opportunity of being heard.*
- 3. The appellant craves leave to add/ alter/ amend any of the grounds of appeal."*

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 23.05.2024. 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 24.06.2024 requesting the assessee to upload certain information/clarification on or before 09.07.2024. 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 18.10.2024. 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 & accordingly the application filed by the assessee was rejected and the provisional approval granted on 23.05.2024 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 before us that the order passed by Ld. CIT, Exemption, Pune is not

justified. It is further submitted that somehow the assessee trust missed the last notice & failed to submit any reply, therefore Ld. CIT, Exemption, Pune rejected the application for registration. Accordingly, 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 & requested to remand the matter back to him with a direction to decide the application for registration u/s 80G of the IT Act 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 find that admittedly the assessee made compliance to the initial notice issued by Ld. CIT, Exemption, Pune, but the subsequent notice could not be answered by him. It is the sole contention of Ld. AR that if the assessee has not furnished requisite information/documents on the requisite date, one further opportunity should have been provided to him by Ld. CIT, Exemption, Pune, since only seven days time was allowed to respond against the notice. We find some force in the arguments of Ld. AR & considering the totality of the facts of the case & in the interest of justice, without going into the merits of the case, deem it appropriate to set-aside the order passed by Ld. CIT, Exemption, Pune and remand the matter back to him with a direction to decide

the application for Approval/registration afresh as per fact and law after providing reasonable opportunity of hearing to the assessee. The assessee is also hereby directed to comply with the notices issued by Ld. CIT, Exemption, Pune and produce requisite documents/information in support of the application for registration 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 are partly allowed.

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

Order pronounced on 06th day of March, 2025.

Sd/-
(MANISH BORAD)
ACCOUNTANT MEMBER

Sd/-
(VINAY BHAMORE)
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 06th March, 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, "B" बेंच, पुणे / DR, ITAT, "B" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

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