

आयकर अपीलीय अधिकरण, इंदौर न्यायपीठ, इंदौर
IN THE INCOME TAX APPELLATE TRIBUNAL
INDORE BENCH, INDORE
BEFORE SHRI BHAGIRATH MAL BIYANI, ACCOUNTANT
MEMBER
AND
SHRI PARESH M JOSHI, JUDICIAL MEMBER MEMBER

ITA No. 589/Ind/2024
Assessment Year: 2024-25

Maharshi Shring Samajotthan Samiti, 4/4 Shring Kripa, Ramratan Sharma Marg, Golamandi, Ujjain	<u>बनाम/</u> Vs.	CIT (Exemption), Bhopal
(Assessee/Appellant)		(Revenue/Respondent)
PAN: AARAM1662Q		
Assessee by	Ms. Sonam Khandelwal, AR	
Revenue by	Shri Ram Kumar Yadav, CIT-DR	
Date of Hearing	20.03.2025	
Date of Pronouncement	21.03.2025	

आदेश / O R D E R

Per Paresh M Joshi, J.M.:

This is an appeal filed by the assessee Under Section 253 of the Income Tax Act, 1961 (hereinafter referred to as the 'Act' for sake of convenience, ease and brevity) before this Tribunal. The assessee is aggrieved by the order bearing Number ITBA/EXM/F/EXM45/2024-25/1066567176(1)dated 10.07.2024 of Ld. CIT(Exemption), Bhopal, M.P. which has rejected the

application of the assessee in Form 10AB for grant of final registration u/s 12AB of the Act which is hereinafter referred to as the "**impugned order**".

2.

FACTUAL MATRIX

2.1 That the assessee is a society registered by "Registrar Societies", Govt. of M.P bearing Registration Number 07/33/01/15151/18 dated 30.11.2018.

2.2 That the assessee society was granted the provisional registration under the Act vide URN:- AARAM1662QE20221. The date of provisional registration was 24.03.2023 and the Assessment for which provisional registration was granted was from Assessment Year 2023-24 to Assessment Year 2025-2026.

2.3 That thereafter the assessee society applied in Form 10AB for final registration u/s 12AB under the new provisions of Income Tax Act 1961.

2.4 That an opportunity letter was issued to the assessee dated **16.05.2024** calling upon the assessee to place on record certain details along with the documents (Page 1 to 2 of PB).

2.5 That by way of a reply on page 3 to 4 of paper book the assessee society submitted all the details and documents which they thought it to be prudent before Ld. CIT(E) for purposes of the permanent registration.

2.6 That the Ld. CIT(E) vide notice dated **02.07.2024** made following requisitions to the assessee society :-

"i. Please provide following details regarding donations received during the last three financial years.

Name of the donor, complete address, mobile number, Date, Donation amount, mode of donation, whether corpus donation?

ii. As per donation list already provided, the society has shown corpus donation of Rs.15,59,100/- received from Shri Anil Upadhyay. However, the corpus donation of Rs.15,59,100/- was not shown in Audit Report. Please explain the same."

2.7 That the assessee **did not file any reply** to the notice dated **02.07.2024** and further it is required to be noted that the above details were too sought vide earlier notice dated **16.05.2024** which too remained un-complied with by the assessee society. The proper address and PAN Numbers of donors ultimately were not provided by the assessee to Ld. CIT(E) despite 2 requests (supra). The Ld. CIT(E) under these peculiar facts and the

circumstances by "**Impugned Order**" rejected the application of the assessee filed in Form 10AB for grant of final registration u/s 12AB of the Act.

2.8 That the assessee being aggrieved by the "**impugned order**" has filed the present appeal before this Tribunal and interalia has raised following grounds of appeal in Form No.36 against the impugned order which are as follows:-

"1. The application for permanent registration u/s 12AB in Form 10AB, which is denied by Hon'ble CIT Exemptions and order for rejection of u/s 12AB has been issued which is not justified."

3. **Record of Hearing**

3.1 The hearing in the matter took place before this Tribunal on 20.03.2025, when the Ld. AR for and on the behalf of the assessee appeared and interalia contended that "**Impugned Order**" of Ld. CIT(E) is illegal, bad in law and not proper and that the same should be set aside by this tribunal in exercise of its appellate jurisdiction conferred upon them under the Act. It was contended by the Ld. AR that notice dated 02.07.2024 by virtue of which certain requisitions (supra) were made **was omitted to have been seen** (missed out) by assessee society on e-mail and

apart from this notice, no other notice came to be issued to the assessee society. The Ld. AR fairly pleaded that for such a bonafide failure to 'see the notice' dated 02.07.2024 on e-mail they should not face rejection of final registration u/s 12AB of the Act. Such an action on part of the Revenue is punitive action which entails serious civil consequences to the assessee society. It was also pleaded by Ld. AR that last 3 years Audit Report were placed on record before Ld. CIT(E), however details of the donations could not be provided at the relevant time. The Ld. AR has shown to this Tribunal "**Donation receipt booklet**" and has undertaken before us that it would be submitted and produced before Ld. CIT(E) if one and final opportunity is afforded to them. The Ld. AR finally has prayed that the "**Impugned Order**" be set aside as and by way of Remand.

3.2 Per contra Ld. DR for and on behalf of the Revenue has not seriously objected to the contention of Ld. AR but has submitted that the assessee society should have complied with providing donation list along with all material particulars as was sought by Ld. CIT(E). All other requisitions so made with regard to donation amount of Rs.15,59,100/- too should have been

complied with without any demur. In rejoinder the Ld. AR undertook before this Tribunal that if one last opportunity is granted to them they would comply with all the sought requisitions and would explain facts of the case in detailed manner. In brief Ld. AR wanted one more opportunity in order to meet ends of justice.

4. **Observations, findings & conclusions.**

4.1 We now have to examine the legality, validity and propriety of the "Impugned Order" basis records of the case and contentions canvassed before us.

4.2 We have carefully perused records of the case. We are of the considered view after examining the rival contentions that it would be just, fair and convenient and so also in the interest of ends of justice that the impugned order be set aside and matter be remanded back to the file of CIT(E) to examine the whole issue afresh and then to pass a fresh order by taking overall facts and circumstances of the case together.

4.3 In the premises drawn up by us, we set aside the impugned order and remand the case back to CIT(E) on *denovo* basis who shall take into consideration overall gamut of the case into

consideration and then shall pass a reasoned order in accordance with law.

5. Order

5.1 In result appeal of Assessee is allowed as and by way of remand on *denovo* basis.

5.2 Appeal is allowed for statistical purpose.

Order pronounced in open court on 21.03.2025.

Sd/-

Sd/-

(BHAGIRATH MAL BIYANI)
ACCOUNTANT MEMBER

(PARESH M JOSHI)
JUDICIAL MEMBER

Indore

दिनांक /Dated : 21/03/2025

Dev/Sr. PS

Copies to: (1) The appellant
(2) The respondent
(3) CIT
(4) CIT(A)
(5) Departmental Representative
(6) Guard File

By order

Senior Private Secretary
Income Tax Appellate Tribunal
Indore Bench, Indore