

IN THE INCOME TAX APPELLATE TRIBUNAL
NAGPUR BENCH, NAGPUR

BEFORE SHRI V. DURGA RAO, JUDICIAL MEMBER AND
SHRI K.M. ROY, ACCOUNTANT, MEMBER

ITA no.35/Nag./2025
(Assessment Year : N.A.)

Hematology Oncology Society
Dr. Shriram Bhagwan Kane
95, Opp. Ramkrishna Mission
Dhantoli, Nagpur 440 012
PAN – AABTH9470Q

..... Appellant

v/s

Commissioner of Income Tax
Exemption, Pune

..... Respondent

Assessee by : Shri Abhay Agrawal
Revenue by : Shri Sandipkumar Salunke

Date of Hearing – 04/03/2025

Date of Order – 21/03/2025

ORDER

PER K.M. ROY, A.M.

Captioned appeal by the assessee is emanating from the impugned order dated 19/03/2024, passed by the learned Commissioner of Income Tax (Exemption), Pune, , [*learned CIT(E)*], in Form no.10AD, rejecting the application filed by the assessee in Form no.10AB(iii) of section 12A(1)(ac) of the Income Tax Act, 1961 (*"the Act"*).

2. The rejection was done by the learned CIT(E) vide impugned order dated 19/03/2024. It appears that there was no compliance to the statutory notices to furnish certain details / evidences. The learned Authorised Representative for the assessee submitted that he will furnish the desired details / evidences if given one more opportunity to substantiate its cases

before the learned CIT(E). However, he failed to adduce any evidence / documents before us. It is pertinent to mention here that this Bench was always taken a sympathetic and lenient view that these types of small Trusts must be afforded full opportunity in the interest of natural justice to establish their cases. Accordingly, we set aside the impugned order passed by the learned CIT(E) and direct him to adjudicate the matter on merits and in accordance with law after providing reasonable opportunity of being heard to the assessee.

3. In the result, assessee's appeal is allowed for statistical purposes.

Order pronounced in the open Court on 21/03/2025

Sd/-
V. DURGA RAO
JUDICIAL MEMBER

Sd/-
K.M. ROY
ACCOUNTANT MEMBER

NAGPUR, DATED: 21/03/2025

Copy of the order forwarded to:

- (1) The Assessee;
- (2) The Revenue;
- (3) The PCIT / CIT (Judicial);
- (4) The DR, ITAT, Nagpur; and
- (5) Guard file.

Pradeep J. Chowdhury
Sr. Private Secretary

True Copy
By Order

Sr. Private Secretary
ITAT, Nagpur