

आयकर अपीलीय अधिकरण "बी" न्यायपीठ पुणे में ।
IN THE INCOME TAX APPELLATE TRIBUNAL "B" BENCH, PUNE
BEFORE Dr. MANISH BORAD, ACCOUNTANT MEMBER
AND
SHRI VINAY BHAMORE, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.2848 & 2849/PUN/2024
निर्धारण वर्ष / Assessment Year: 2025-2026

Scindia Pratishtan, 1174, F1 Cidco, Aurangabad-431003 Maharashtra PAN-ABHTS4498Q	Vs	CIT(Exemption), Pune
Appellant		Respondent

Assessee by	:	None
Revenue by	:	Shri Ajay Kumar Keshari - CIT
Date of hearing	:	05.03.2025
Date of pronouncement	:	25.03.2025

आदेश/ORDER

PER DR.MANISH BORAD, ACCOUNTANT MEMBER :

This appeal at the instance of assessee is directed against the order of CIT(E), Pune u/s 12AA & 80G of the Income-Tax Act, 1961, dated 24.10.2024

2. Assessee has commonly raised following grounds of appeal:-

- 1. The Learned CIT(E) erred in rejecting the application under Section 12A solely on limitation grounds, disregarding the merits of the case.*
- 2. The Learned CIT(E) failed to provide adequate opportunity for the appellant to present evidence demonstrating the genuineness of charitable activities and compliance with Section 12A provisions violating the principles of natural justice.*
- 3. The Learned CIT(E) disregarded the welfare-oriented intent of the Income Tax Act, 1961, and the purpose of Section 12A, which is to promote charitable activities benefiting society.*
- 4. The Learned CIT(E)'s decision conflicts with the Directive Principles of State Policy within the Constitution of India. These principles highlight the legislative intent to support charitable trusts for the public good.*
- 5. The Learned CIT(E) issued notice on 15-10-2024 requesting the appellant to file explanation to the discrepancies pointed out in the above notice, on or before 21-10-2024. Undisputedly, the time given to the appellant for compliance is less than a week, which is against the Standard Operative Procedure ('SOP') issued by the CBDT dated 19.11.2020, wherein, minimum period of 15 days is required to be given to the assesses to comply with notices from the date of issue of the notice. Recently, the Hon'ble Delhi High Court in the case of Dauphin Travel Marketing Private Limited vs. ITO in W.P.(C) 8870/2023 & CM Nos.33516-17/2023 dated*

05.07.2023 taking note of this SOP held that the grant of insufficient time to respond the notice violates the principles of natural justice and, therefore, set-aside the assessment. Thus, it is clear that the appellant was given unreasonably very short period of time to respond to the notice, which is against the principles of natural justice.

6. The above grounds of appeal may kindly be allowed to be amended, altered, modified etc in the interest of natural justice.

3. When the case was called for none appeared on behalf of the assessee. Perusal of the grounds indicate that the application filed by the assessee u/s 12A and 80G have been rejected for not filing of evidence demonstrating the genuineness of charitable activities. One of the common ground raised in the instant two appeals is for providing one more opportunity of hearing before Ld. CIT(E) as no adequate opportunity was provided to the appellant to file the evidence demonstrating the genuineness of charitable activities and compliance to provisions of section 12A and section 80G(5) of the Act. Ld. DR raised no objection in the matter and is restored to the file of Ld. CIT(E).

4. We have heard Ld. DR and perused the record placed before us. The application on Form 10AB filed u/s 12A(1)(ac)(iii) and 80G(5) of the Act on 29.06.2024 has been rejected by Ld. CIT(E) as the assessee did not filed supporting documents/evidence called for. Perusal of records indicates that adequate opportunity was not granted to the assessee.

5. We therefore in the interest of justice and being fair to both the Parties remit the issue raised on merit regarding registration u/s 12A and section 80G(5) of the Act to the file of Ld. CIT(E) for necessary adjudication in accordance with Law for which assessee should be provided reasonable opportunity of hearing. Assessee is also directed to remain vigilant and not to take unnecessary adjournment. Accordingly all the grounds of appeal raised in ITA No. 2848 & 2849/PUN/2024 are allowed for statistical purposes.

6. In the result, both the appeals of the assessee are allowed for statistical purposes.

Order pronounced on this 25th day of March, 2025.

Sd/-

(VINAY BHAMORE)
JUDICIAL MEMBER

Sd/-

(MANISH BORAD)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated: 25th March, 2025.

Neeta

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

आदेशानुसार / BY ORDER,

// True Copy //

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