

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. 354 & 355/PUN/2025
निर्धारण वर्ष / Assessment Year: NA

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| Shama Arts Organization, Sushila Ganesh Sankul, Deshmukh Wadi, Lane next to Sudamache Pohe, Near Pune Vidyarthi Gruha, Sadashiv Peth Pune -411030 Maharashtra PAN-ABHCS2079L | Vs | CIT (Exemption), Pune |
| Appellant | | Respondent |

| | | |
|-----------------------|---|----------------------------------|
| Assessee by | : | None |
| Revenue by | : | Shri Ajay Kumar Keshari - CIT |
| Date of hearing | : | 09.04.2025 |
| Date of pronouncement | : | 25.04.2025 |

आदेश/ORDER

PER DR. MANISH BORAD, ACCOUNTANT MEMBER :

These appeals at the instance of the assessee are directed against the order of Ld. CIT(E) dated 16.12.2024 framed u/s 12A & 80G of the Income Tax Act 1961.

2. None appeared on behalf of the assessee. Valid notice of hearing was issued. With the assistance of Ld. DR and after carefully examining the impugned order we notice that the grievance of the assessee is that Ld. CIT(E) erred in rejecting the application for regular registration u/s 12A(1)(ac)(iii) of the Act and also rejected the application for approval u/s 80G(5) of the

Act for non compliance and therefore one more opportunity is requested for going before Ld. CIT(E). Since Ld. DR raised no objection if both the issues of regular registration u/s 12A and 80G(5) are remitted back to the file of Ld. CIT(E).

3. We have heard Ld. DR and perused the record placed before us. The assessee filed an application for regular registration u/s 12A and for approval u/s 80G(5) on 29.06.2024. Partial compliance was made, Ld. CIT(E) wanted the clarification about water supply which was not found in line with the objectives of the trust. However fair opportunity was not granted to the assessee. We therefore in the interest of justice and being fair to both the parties and under the given facts and circumstances of the case remit both the issues of application for regular registration u/s 12A r.w.s.12AA as well as approval u/s 80G(5) of the Act back to the file of Ld. CIT(E) for afresh adjudication for which a reasonable opportunity shall be granted before passing a speaking order. Assessee should also remain vigilant and avoid unnecessary adjournment unless otherwise required for reasonable cause. Effective grounds of appeal raised in ITA No. 354-355/PUN/2025 are allowed for statistical purposes.

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

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

Sd/-

(VINAY BHAMORE)
JUDICIAL MEMBER

Sd/-

(MANISH BORAD)
ACCOUNTANT MEMBER

पुणे/ Pune; दिनांक / Dated: 25th April 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.