

आयकर अपीलीय अधिकरण “ए” न्यायपीठ पुणे में ।
IN THE INCOME TAX APPELLATE TRIBUNAL “A” BENCH, PUNE

BEFORE SHRI R.K. PANDA, VICE PRESIDENT
AND
MS. ASTHA CHANDRA, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.2859/PUN/2024

Committee Khuddaminddarghjat Hadde Kalan Khultabad, Badi Dargh, Mohalla Farsh, Khultabad Dist. Aurangabad-431001 PAN : AABTC7253J	Vs.	CIT, Exemption, Pune
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

Assessee by :	Shri Vijay More (Through Virtual)
Department by :	Shri Amol Khairnar
Date of hearing :	03-11-2025
Date of Pronouncement :	27-11-2025

आदेश / ORDER

PER ASTHA CHANDRA, JM :

The appeal filed by the assessee is directed against the order dated 24.10.2024 of the Ld. Commissioner of Income Tax (Exemption), Pune [**CIT(E)**] whereby he rejected the application of the assessee filed before him on 29.06.2024 in Form No. 10AB under clause (iii) of section 12A(1)(ac) of the Income Tax Act, 1961 (**the “Act”**).

2. The assessee has raised the following grounds of appeal :

- “1. The Learned Commissioner of Exemption erred in rejecting the registration u/s 12AB of the Income Tax Act in an arbitrary manner.
2. The learned Commissioner of Exception reject the application for regular registration u/s 12AB of income tax without providing reasonable opportunity to present their case or submit the necessary documents. This constitutes a violation of the fundamental principle of law that all parties must be given a fair opportunity in any legal proceeding. Therefore, the appellant should be allowed to present their case and submit the documents by the kind interference of the Hon'ble Appellate authority.
3. The Learned Commissioner had nearly two months remaining under the statutory time frame prescribed under Section 12AB(3) to conclude the proceedings. However, the order has passed in undue haste, without exhausting all procedural opportunities to obtain compliance.

4. *The appellant craves leave to add, amend or alter the grounds of appeal at the time of hearing, if need arise.*
5. *The other grounds will be argued at the time of the final hearing.”*

3. Briefly stated, the facts of the case are that on receipt of the assessee's application filed in Form No. 10AB u/s 12A(1)(ac)(iii) of the Act along with annexures thereto, with a view to verify the genuineness of the activities of the assessee and compliance to requirements of any other law for the time being in force, the Ld. CIT(E) issued notice on 30.07.2024 through ITBA portal/email which was duly served on the assessee requesting the assessee to upload certain information/clarification contained therein by 14.08.2024. Since the assessee failed to comply, the said notice was followed by another notice dated 08.10.2024 seeking compliance by 16.10.2024. Since there was no response from the side of the assessee despite number of opportunities granted, the Ld. CIT(E) rejected the application and also cancelled the provisional registration granted earlier by observing as under:

“5. The information / details were called for under the provisions of section 12AB(1)(b)(i) of the Income Tax Act, 1961. These are the basic details required to ascertain the overall nature of the activities of the assessee and are directly relevant to the present proceedings. However, the assessee has failed to comply despite giving sufficient opportunities as discussed above including an opportunity of being heard.

6. Thus, the assessee has failed to furnish the details called for under the provisions of section 12AB(1)(b)(i) of the Income Tax Act, 1961 to verify the genuineness of activities of the trust / institution and to verify the compliance to requirements of any other law for the time being in force by the trust / institution as are material for the purpose of achieving its objects.

7. In absence of the compliance to the above requirement, it is not possible to arrive at any conclusion about the genuineness of activities of the assessee and the compliance to the requirements of any other law for the time being in force by the trust / institution as are material for the purpose of achieving its objects.

8. It is clear from the above that the assessee was given sufficient opportunity to comply, but it has not complied to the same. It seems that the assessee is not having any supporting documents / evidence to submit. The assessee has failed to comply with the provisions of section 12AB(1)(b)(i) of the Income Tax Act, 1961. Hence, the undersigned is unable to draw any satisfactory conclusion about genuineness of activities of the assessee and the compliance to the requirements of any other law for the time being in force by the trust / institution as are material for the purpose of achieving its objects. Therefore, the undersigned has left no alternative but to reject the application.

9. In view of the above, the application filed by the assessee is hereby rejected and the provisional registration granted on 27/05/2021 under section 12AB read with section 12A(1)(ac) (vi) of the Income Tax Act, 1961 is hereby cancelled.”

4. Aggrieved, the assessee is in appeal before the Tribunal and all the grounds of appeal relate thereto.

5. The Ld. AR submitted that non-compliance to the notices issued by the Ld. CIT(E) was not intentional. The notices were issued and served erroneously to the retired members of the committee instead of active office bearers of the assessee due to which the assessee could not submit the required information and documents within the stipulated time frame. The Ld. AR further contended that as soon as the assessee came to know about these notice(s), it sought additional time to file the requisite information/documents, however, the adjournment application of the assessee was not considered by the Ld. CIT(E). He submitted that given a chance, the assessee shall submit/give all the information called by the Ld. CIT(E) in support of its application. He, therefore, prayed that the matter may be set aside to the file of the Ld. CIT(E) to adjudicate the same afresh on merits after affording a reasonable opportunity of being heard to the assessee.

6. The Ld. DR had no objection to the above request of the Ld. AR.

7. We have heard the Ld. Representatives of the parties and perused the records. It is an admitted fact that due to non-compliance to the notices issued by the Ld. CIT(E) and unavailability of the supporting evidence/documents, the Ld. CIT(E) rejected the assessee's application for grant of registration u/s 12A of the Act and also cancelled the provisional registration granted earlier. It is the submission of the Ld. Counsel for the assessee that given an opportunity, the assessee is in a position to substantiate its case by filing all the relevant supporting details/documents/ evidence before the Ld. CIT(E). Considering the totality of the facts and in the circumstances of the assessee's case, we are of the view that it would be judicially expedient and in the interest of justice and fair play, if the matter is restored back to the file of Ld. CIT(E) to consider the assessee's application for registration afresh and decide the same on merits, in accordance with fact and law after allowing a reasonable opportunity of hearing to the assessee to present and substantiate its case. Needless to say, the assessee shall remain vigilant in accessing emails and provide the requisite support to the Ld. CIT(E) in terms of submitting the relevant details/documentary evidence as may be required/called upon on the appointed date without seeking adjournment under any pretext unless for

required for sufficient cause, failing which the Ld. CIT(E) shall be at liberty to pass appropriate order as per law. We order accordingly.

8. In the result, the appeal of assessee is treated as allowed for statistical purposes.

Order pronounced in the open court on 27th November, 2025.

Sd/-
(R.K. Panda)
VICE PRESIDENT

Sd/-
(Astha Chandra)
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 27th November, 2025.
रवि

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, "ए" बेंच,
पुणे / DR, ITAT, "A" Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

//सत्यापित प्रति// True Copy//

आदेशानुसार / BY ORDER,

वरिष्ठ निजी सचिव / Sr. Private Secretary
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune