

आयकर अपीलिय अधिकरण "बी" न्यायपीठ पुणे में ।
IN THE INCOME TAX APPELLATE TRIBUNAL "B" BENCH, PUNE

(Through Virtual Court)

**BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER
AND
SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER**

आयकर अपील सं. / ITA No. 31/PUN/2021

Rural Education Advancement Trust,
1102, Reat Indradhanu Society,
Near Vanaz Company,
Kothrud, Pune-411 038
PAN : AADTR6658J

.....अपीलार्थी / Appellant

बनाम / V/s.

The Commissioner of Income Tax (Exemption)
Pune.

.....प्रत्यर्थी / Respondent

Assessee by : Shri Kishore Phadke
Revenue by : Shri Deepak Garg

सुनवाई की तारीख / Date of Hearing : 03.06.2021
घोषणा की तारीख / Date of Pronouncement : 14.06.2021

आदेश / ORDER

PER PARTHA SARATHI CHAUDHURY, JM:

This appeal preferred by the assessee emanates from the order of the Ld. CIT(Exemption) dated 26.09.2020 passed u/s.12AA(1)(b)(ii) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') as per the following grounds of appeal on record :

"1. The learned CIT, Exemption, Pune erred in law and on facts in not granting registration u/s.12AA of the ITA, 1961 to appellant on the analogy that genuineness of the activities of the appellant is not satisfactory.

2. The learned CIT, Exemption, Pune erred in law and on facts in not granting sufficient opportunity to the appellant to submit all the requisite details/information.

3. The appellant craves to add, alter, clarify, explain, modify, delete any of the grounds of appeal and seek any just and fair relief.”

2. In this case, there is delay of 83 days in filing of the appeal before the Tribunal. The Ld. Counsel for the assessee had filed an affidavit as well as petition for condonation of delay of 83 days. That on perusal of the reasons enshrined in these documents it is found that the delay was caused because of circumstances which cannot be attributed to any deliberate conduct of the assessee neither it can be said that the delay was caused by the assessee with mala-fide intentions. The Ld. DR also conceded to these facts and did not raise any objection for the condonation of delay. After hearing the parties, we therefore, condone the delay and proceed to hear this appeal on merits. We further take note on the present pandemic situation where the movement of people are restricted and because of such practical situation, it is always not possible to follow the time of limitation regarding filing of appeal before various Forums. This fact was also observed and taken cognizance of by the Hon'ble Supreme Court of India, in **Civil Original Jurisdiction, Suo Moto Writ Petition (Civil) No.3 of 2020 dated 8th March, 2021.**

3. At the very outset, the Ld. Counsel for the assessee submitted that in this case the sole grievance of the assessee is the rejection of the application for granting registration u/s.12AA of the Act by the Ld. CIT(Exemption) on the ground that the genuineness of the activities of the assessee were not established. The assessee had contended before us that the Ld. CIT(Exemption) has not provided sufficient opportunity to the assessee for submitting requisite details/information. Referring to Para No. 2 and 3 of the

Ld. CIT(Exemption)'s order, the Ld. Counsel for the assessee appraised the Bench that a letter was issued through ITBA portal to the assessee on 05.06.2020 requesting to upload various information/clarification by 30.06.2020. That on perusal of the ITBA portal, it is seen that the assessee trust had not uploaded the requisite details till date which were called for vide notice dated 05.06.2020. From Para 3 of the Ld. CIT(Exemption)'s order, it is evident that specific details were called for from the assessee/applicant which were not furnished. In respect thereof, the Ld. Counsel for the assessee prayed before us that one more opportunity may be given to the assessee so that they can file requisite details/ evidences before the Ld. CIT(Exemption) to represent their case on merits.

4. The Ld. DR did not raise any objections with regard to the submissions put forth by the Ld. Counsel for the assessee.

5. Parties being heard, we are of the considered view, in the interest of justice, one more opportunity should be granted to the assessee since the mandate of Section 12AA of the Act requires that the Ld. CIT(Exemption) should satisfy himself regarding objects of the trust and genuineness of the activities of the trust. That when the requisite details, once it would be filed by the assessee, in such circumstances, the Ld. CIT(Exemption) would be able to adjudicate the issue on merits. With these observations, we set aside the order of the Ld. CIT(Exemption) and remand the matter back to his file to re-adjudicate while complying with the principles of natural justice and as per law.

6. In the result, **appeal of the assessee is allowed for statistical purposes.**

Order pronounced on 14th day of June, 2021.

Sd/-
INTURI RAMA RAO
ACCOUNTANT MEMBER

Sd/-
PARTHA SARATHI CHAUDHURY
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 14th June, 2021
SB

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(Exemption), Pune.
4. The JCIT, Exemption Range, Pune.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "बी" बेंच,
पुणे / DR, ITAT, "B" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

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

		Date	
1	Draft dictated on	03.06.2021	Sr.PS/PS
2	Draft placed before author	14.06.2021	Sr.PS/PS
3	Draft proposed and placed before the second Member		JM/AM
4	Draft discussed/approved by second Member		AM/JM
5	Approved draft comes to the Sr. PS/PS		Sr.PS/PS
6	Kept for pronouncement on		Sr.PS/PS
7	Date of uploading of order		Sr.PS/PS
8	File sent to Bench Clerk		Sr.PS/PS
9	Date on which the file goes to the Head Clerk		
10	Date on which file goes to the A.R		
11	Date of dispatch of order		