



॥ आयकर अपीलीय न्यायाधिकरण, पुणे "बी" न्यायपीठ, पुणे में ॥



**IN THE INCOME TAX APPELLATE TRIBUNAL, PUNE "B" BENCH, PUNE  
BEFORE HONB'LE SHRI S. S. VISWANETHRA RAVI, JUDICIAL MEMBER**

**AND**

**SHRI G. D. PADMAHSHALI, ACCOUNTANT MEMBER**

**आयकर अपील सं. / ITA No. 741/PUN/2023**

Vashi Parivaar Foundation,  
A/6, Ganesh Compound, Dapole Road,  
Anjur – Mankoli Road, Gundavali,  
Bhiwandi, Thane, Maharashtra.

PAN : AAHCV 3214 H

..... **अपीलार्थी / Appellant**

**बनाम / V/s.**

Commissioner of Income Tax Officer  
(Exemption), Pune.

..... **प्रत्यर्थी / Respondent**

**द्वारा / Appearances**

Assessee by : Shri Sharad Shah

Revenue by : Shri Ajay Kumar Kesari

सुनवाई की तारीख / Date of conclusive Hearing : 27/07/2023

घोषणा की तारीख / Date of Pronouncement : 01/08/2023

**आदेश / ORDER**

**PER G. D. PADMAHSHALI, AM;**

The Assessee Company agitates impugned order of Ld. Commissioner of Income Tax (Exemption), Pune [for short "CIT(E)"] dt. 31/05/2023 passed u/s 80G(5) of the Income-tax Act, 1961 [for short "the Act"] thereby rejecting to grant 80G recognition for the reasons of non-production of certificate of 12AB registration granted to it.



2. Without reproducing the grounds raised in the present appeal, it shall suffice to state that, the sole and substantive grievance of the appeal is directed against the rejection to grant 80G recognition to the appellant.

3. Tersely stated facts borne out of the case records are; the appellant is a section 8 company which e-filed its application in Form No 10AB on 02/11/2022 seeking grant of recognition/registration u/s 80G(5)(iii) of the Act under the category of charitable society / institution. The Ld. CIT(E) in-order to verify the objects, genuineness of activities and to ascertain the fulfilment of conditions for granting registration u/s 80G(5) of the Act, was put the appellant to a notice dt. 09/03/2023 thereby calling upon additional documents. Examining the submission, the Ld. CIT(E) vide para 6.1 rejected the application on appellant's failure to produce the copy of regular registration u/s 12AB r.w.s. 12A(1)(ac)(iii) or 10(23) of the Act, as the appellant was not being falling in any of the exempted category.

4. Aggrieved by the said rejection, the appellant came in appeal alleging the action of Ld. CIT(E) as *unlawful*.



5. We have heard the rival contentions; and subject to the provisions of rule 18 of ITAT Rules, 1963, perused the material placed on record. Ostensibly, the appellant company failed produce certificate of regular registration granted to it u/s 12AB r.w.s. 10A(1)(ac)(iii) of the Act, as a consequence the Ld. CIT(E) without further opportunity to the appellant rejected the application in violation of principle of natural justice as directed by *Clause (ii)(b)(B) of 2<sup>nd</sup> proviso to section 80G(5) of the Act.*

6. We note that, the application for regular registration u/s 12AB of the Act in the case of assessee was rejected by the Ld. registering authority and same is the subject-matter before the Co-ordinate bench of this Tribunal for its *ex-parte* dismissal.

7. In given circumstances and having considered recent CBDT Circular No. 06/2023 dt. 24/05/2023 whereby it has extended the time limit till 30/09/2023 enabling all the trusts/institutions to apply for regular registration u/s 12AB and consequent extension for 80G registration, we are of the considered view that, it shall be pre-mature to deal with the present appeal as the appellant in all the



fairness would be able to produce the copy of 12AB registration only when the matter is decided by the Co-ordinate bench or by the registering authority on a remand, as the case may be.

8. For the aforesaid reasons, without commenting on the merits of the present case, we deem it fit to restore the matter back to the file of Ld. CIT(E) with the direction to deal with the same in terms of applicable provisions of law in the light and after considering the finality of appellant's application for registration u/s 12AB of the Act.

**9. In result, the appeal is ALLOWED FOR STATISTICAL PURPOSE as above.**

In terms of rule 34 of ITAT Rules, this order is pronounced in open court on this Tuesday 01<sup>st</sup> day of August, 2023.

-S/d-

**S. S. VISWANETHRA RAVI**  
**JUDICIAL MEMBER**

-S/d-

**G. D. PADMAHSHALI**  
**ACCOUNTANT MEMBER**

पुणे / PUNE; दिनांक / Dated : 01st day of August, 2023.

**आदेशकीप्रतिलिपिअग्रेषित / Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant.

2. प्रत्यर्थी / The Respondent.

3. The Pr. CIT concerned.

4. The CIT(E) concerned.

5. The DR, ITAT, "B" Bench, Pune

6. गार्डफाइल / Guard File.

आदेशानुसार / By Order,

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