

**आयकर अपीलीय अधिकरण "ए" न्यायपीठ पुणेमें।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**PUNE BENCHES "A" :: PUNE**

**BEFORE SHRI S.S.GODARA, JUDICIAL MEMBER**  
**AND**  
**DR. DIPAK P. RIPOTE, ACCOUNTANT MEMBER**

**आयकर अपील सं. / ITA No.816/PUN/2023**

**निर्धारण वर्ष / Assessment Year : -**

Aai Pratishtan Solapur, 63, South Kasba, Solapur Mkt So Solapur, Maharashtra – 413002.	V s	The Commissioner of Income Tax, Exemption, Pune.
PAN: AAHTA 3941 R		
Appellant / Assessee		Respondent / Revenue

Assessee by	Mrs. M.N.Kulkarni – AR
Revenue by	Shri Keyur Patek – CIT(DR)
Date of hearing	13/09/2023
Date of pronouncement	30/10/2023

**आदेश/ ORDER**

**PER DR. DIPAK P. RIPOTE, AM:**

This appeal filed by the Assessee is directed against the order of Id.Commissioner of Income Tax, Exemption under section 12A(1)(ac) r.w.s 12AB of the Act. The Id.CIT(E) has rejected the assessee's application for registration. The relevant paragraph 3.2 is reproduced as under :

*"3.2 As per the provisions of Rule 17A(2)(k) of the Income Tax Rules, 1962, in respect of note on activities giving details of activities actually carried, the assessee has furnished only a few*

*photographs / newspaper cuttings in respect of note on activities . Further, the supporting evidence of the activities is also not submitted by the assessee. In absence of any such tangible material in respect of details and proof of activities being carried out, it is not possible to ascertain as to whether the activities are charitable and in line with the objects of the trust / institution.”*

2. Aggrieved by the order of the Id.CIT(E), the assessee has filed appeal before this Tribunal.

**Submission of Id.AR :**

3. The Id.Authorised Representtive(Id.AR) of the assessee filed paper book containing 39 pages. The Id.AR submits that these details were filed before the Id.CIT(E).

3.1 The Id.AR submitted that assessee had distributed clothes to Pulli Kanya Prasthala, has also distributed medicinal help to a patient admitted in K.M.Hospital, Pune. The Id.AR invited our attention to paper book to demonstrate that assessee has carried out charitable activities.

4. The Id.AR invited our attention to the Trust Deed to demonstrate that objects of the assessee are charitable in nature. The Id.AR explained that assessee is a society which is duly registered with Assistant Registrar, Government of Maharashtra

and Charity Commissioner. The Id.AR invited our attention to the page no.14 of the paper book which is a copy of the Registration Certificate. Page no.16 to 19 are the objects of the Assessee Trust, bearing stamp of the Assistant Charity Commissioner, Solapur, Maharashtra. Therefore, the Id.Authorised Representative pleaded that assessee fulfils all the conditions for registration under section 12A of the Act.

**Submission of Id.DR :**

5. The Id.Departmental Representative of the Revenue relied on the order of the Id.CIT(E).

**Findings & Analysis :**

6. We have heard both the parties and perused the records. On perusal of the objects of the Trust, it is observed that objects are charitable in nature. Some of the objects are as under :

***“1. Educational***

*Starting all types of primary & secondary schools, making all types of educational activities e. g. children schools, courtyard shelters, primary schools in all languages, girls high school, colleges, computer training centre, Arts school, Teachers Arts school & stitching classes etc. Making research of ancient art, pictures, starting orphanage, Boarding schools for support less & orphan boys & girls, running boarding houses, running training classes for*

*giving Computer knowledge, giving training of computer & typing.*

**2. Sports :**

*Arranging competitions of sports on City, District, State & National & International level and participating in the same, starting sports academy, conducting coaching camps, starting gyms. Giving training of exercise & Yogasan, giving training of exercise, swimming & of all other sports, arranging competitions, preparing sports grounds, starting training centre of Karate for self defence.*

**2. Social :-**

*Arranging all types of social camps, Running - kindergarten, child rearing, children house, old age home, orphanage, apang nivasi school, widow aashram, making plantation, starting food distributing homes for poor people.*

**4. Regarding Health :**

*Arranging various types of health camps, blood donate, eye donate, human body parts donate, programs, Creating public awareness about importance of above donate camps, and encourage them to take participate in such camps, starting blood banks, Establishing charity hospital and running the same, making publicity and dissemination of Ayurved, Starting nature care hospital and running the same, making arrangements of ambulance at very low cost for patients in low income group, Establishing helping centers for giving guidance about various incurable diseases, making public awareness and disease diagnosis, giving information about incurable diseases like Aids, leprosy, heart disease, and such other incurable diseases, starting de-addiction centers, starting various schemes for deaf, slow-witted, blind, orphan etc. Starting training & guiding centers for medical research with the help of specialist*

*medical doctors.*

**5. Environment :**

*Arranging camps for equal environment, planting trees, discussion camps, rallies and explaining importance of environment through such camps, Collecting books giving information about environment, agriculture, animals-birds and availing such books to people, making arrangements of reducing illiteracy and giving encouragement for doing so, and starting schemes for the same.*

**6. Cultural :**

*Making arrangements of cultural programs and festivals, celebrating Shivaji Maharaj anniversary, Ganesh utsav, Navaratra utsav. Making all types of cultural programs e. g. Cultural troupes, dramas, single man drama, songs, music, katthak, Manipuri, Bharat Natyam. Conducting competitions on Taluka and district level. Arranging guidance camps for drama writing, giving training of acting, arranging camps, giving guidance & training on the subject of drama, setting actual drama and single man drama, arranging competitions, taking participation in the same.”*

6.1 The Id.CIT(E) has not uttered a single word regarding the objects of the assessee. The Id.CIT(E) has not said that the objects are not charitable.

6.2 The Id.CIT(E) has himself said in the order that assessee had filed copies of newspaper cuttings and some photographs to demonstrate activities carried out by the assessee. When

assessee had filed these evidences, we failed to understand what more evidence ld.CIT(E) required. The expenditure incurred by assessee on charitable purposes as on 31.03.2020 are as under :

<i>Particulars</i>	<i>Rs.</i>
<i>Cloths &amp; Mithai to Pulli Kanya Prashala S</i>	<i>71,850.00</i>
<i>Medical Help</i>	<i>15,000.00</i>
<i>Needful Items</i>	<i>21,067.00</i>
<i>Donation</i>	<i>1,01,000.00</i>
<b><i>Total</i></b>	<b><i>2,08,917.00</i></b>

7. We have also seen that there are evidences enclosed of the same. In these facts and circumstances of the case, the assessee had filed necessary evidences before the ld.CIT(E) to prove genuineness of the activities. We agree with the ld.Authorised Representative(ld.AR) that assessee had carried out activities which are as per objects of the assessee and they are charitable in nature as defined in section 2(15) of the Act. Therefore, we are of the considered opinion that the ld.CIT(E) has failed to appreciate the evidence file by assessee to prove the genuineness of the activities and charitable nature of the objects and activities. In these facts and circumstances, we are convinced that assessee fulfils all the conditions mentioned in section 12A of the Act. Accordingly, we direct the ld.CIT(E) to issue

certificate of registration under section 12A(1) r.w.s. 12AB of the Act. Accordingly, grounds of the appeal are allowed.

8. There was delay in filing appeal. We have heard the reasons for delay and find it reasonable, hence the delay is condoned.

9. In the result, appeal of the assessee is allowed.

Order pronounced in the open Court on 30<sup>th</sup> October, 2023.

Sd/-  
(S.S.GODARA)  
JUDICIAL MEMBER

Sd/-  
(DR. DIPAK P. RIPOTE)  
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 30<sup>th</sup> Oct, 2023/ SGR\*

आदेशकीप्रतिलिपिअग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A), concerned.
4. The Pr. CIT, concerned.
5. विभागीयप्रतिनिधि, आयकर अपीलीय अधिकरण, "ए" बेंच,  
पुणे / DR, ITAT, "A" Bench, Pune.
6. गार्डफ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// TRUE COPY //

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