

IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE BENCH "B", PUNE

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

आयकर अपील सं. / ITA Nos.945 & 946/PUN/2023  
Assessment Year : 2023-24

Savika Bahudeshiya Sanstha, Plot No.163, C/o. Avinash Bhalchakra, Kishore Nagar, Rukhmani Nagar, Amravati, Maharashtra-444606 PAN : ABRAS8112J	Vs.	CIT (Exemption), Pune.
Appellant		Respondent

Assessee by : Shri Bhushan Lathiya

Revenue by : Shri Sourabh Nayak

Date of hearing : 06.03.2024

Date of pronouncement : 06.03.2024

**आदेश / ORDER**

**PER INTURI RAMA RAO, AM :**

These two appeals filed by the appellant are directed against the orders of Id. Commissioner of Income Tax, Exemption, Pune [the CIT, Exemption] both dated 30.06.2023 denying registration u/s. 12AB(1)(ac)(iii) and approval u/s.80G(5) of the Income Tax Act, 1961 ('the Act').

2. Briefly, the facts of the case in ITA No.946/PUN/2013, are that the appellant is a society registered under The Bombay Public

Trust Act, 1915 and Societies Registration Act, 1860. It is engaged in the business of running a pre-primary school. The appellant made an application on 02.12.2022 in Form No.10AB under clause (iii) of section 12A(1)(ac) for grant of registration. On receipt of the said application, the Id. CIT, Exemption had called for certain information vide notice dt. 13.03.2023 issued through ITBA portal which was complied with. However, the Id. CIT, Exemption had denied the grant of registration u/s.12A(1)(ac) of the Act on the ground that the appellant trust was running a school without obtaining permission as stipulated under the Maharashtra Self-financed Schools (Establishment and Regulation) Act, 2012 (Mah. Act No.I of 2013). Accordingly, the application filed by the appellant society was rejected and the provisional registration granted vide order dt.16.11.2022 was cancelled.

3. Being aggrieved, the appellant is in appeal before us in the present appeal.

4. The Id. Authorised Representative submitted that as per the Maharashtra Self-financed Schools (Establishment and Regulation) Act, 2012 (Mah. Act No.I of 2013), no permission is required to run a pre-primary school. In support of this, the Id. AR has drawn our

attention to the relevant provisions of the said Act. He further submitted that though this fact was brought to the notice of Id. CIT, Exemption, the impugned order was passed ignoring the submissions made on behalf of the appellant society. Therefore, he submits that the impugned order may be set-aside with a direction for denovo consideration of the application.

5. The Id. DR has no serious objection for remand of the matter to the file of CIT, Exemption for denovo adjudication.

6. We heard the rival submissions and perused the material on record. The short issue in the present appeal relates to whether or not the Id.CIT, Exemption was justified in rejecting the grant of registration u/s.12A(1)(ac) of the Act. On mere perusal of the order passed by the CIT, Exemption, it is evident that the Id.CIT, Exemption has proceeded on the basis that the appellant society had not obtained permission to run a school as per the Maharashtra Self-financed Schools (Establishment and Regulation) Act, 2012. It is the contention of the appellant society that it is only running a pre-primary school for which no permission is required to be obtained under the said Act. In the light of the submissions of the appellant society, we are of the considered opinion that the matter requires a

remand to the file of Id. CIT, Exemption for denovo disposal of the application in accordance with law after affording due opportunity of being heard to the appellant society and we order accordingly.

7. The appellant also filed an appeal ITA No.945/PUN/2023 against the denial of approval u/s.80G(5)(iv) of the Act. Since the impugned order cancelling the registration granted u/s.12AB of the Act was restored back in the circumstances mentioned therein, this appeal against the denial of approval u/s.80G is also remitted back being consequential. We order accordingly.

8. In the result, both the appeals of the assessee stands partly allowed.

Order pronounced on this 06<sup>th</sup> day of March, 2024.

**Sd/-**  
**(PARTHA SARATHI CHAUDHURY)**  
**JUDICIAL MEMBER**

**Sd/-**  
**(INTURI RAMA RAO)**  
**ACCOUNTANT MEMBER**

पुणे / Pune; दिनांक / Dated : 06<sup>th</sup> March, 2024

*Satish*

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "B" बेंच, पुणे / DR, ITAT, "B" Bench, Pune.
4. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

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

		Date	
1.	Draft dictated on	06-03-2024	Sr.PS
2.	Draft placed before author	06-03-2024	Sr.PS
3.	Draft proposed & placed before the second member		JM
4.	Draft discussed/approved by Second Member.		JM
5.	Approved Draft comes to the Sr.PS/PS		Sr.PS
6.	Kept for pronouncement on		Sr.PS
7.	Date of uploading order		Sr.PS
8.	File sent to the Bench Clerk		Sr.PS
9.	Date on which file goes to the Head Clerk		
10.	Date on which file goes to the A.R.		
11.	Date of dispatch of Order.		