

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

BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER  
AND  
SHRI VINAY BHAMORE, JUDICIAL MEMBER

आयकर अपील सं. / ITA Nos.1285 & 1283/PUN/2024

Shubhsita Foundation, C/o. CA R.S. Poonia, D-82-B, Siwad Area, Krishna Marg, Bapu Nagar, Jaipur, Rajasthan - 302015 PAN : ABICS5418G	Vs.	DCIT, Exemption Circle, Pune
Appellant		Respondent

Assessee by : Shri R.S. Poonia &  
Shri Rajat Chaudhary  
Revenue by : Shri Ajay Kumar Keshari  
Date of hearing : 23.09.2024  
Date of pronouncement : 24.09.2024

**आदेश / ORDER**

**PER INTURI RAMA RAO, AM:**

These two appeals filed by the appellant Trust are directed against the orders of Id. Commissioner of Income Tax (Exemption), Pune both dated 20.11.2023 denying grant of provisional registration u/s.12AB and denying grant of provisional approval 80G(5) of the Income Tax Act, 1961 ('the Act').

2. At the outset, we find the appeals are time barred by limitation by 193 days before the Tribunal. The appellant trust filed petitions praying for condonation of delay on the ground that the delay had occurred on account of wrong advice given by the Tax Consultant. We have gone

through the averments made in the condonation petition and find that there is no material on record to disbelieve the explanation of the appellant and keeping in view the salutary principle governing the condonation of delay that the appellant does not gain anything in filing the appeal with delay, the delay deserves to be condoned. Therefore, we are of the considered opinion that these are fit cases to condone the delay. We therefore condone the delay of 193 days in filing the appeals and admit the appeals, proceed for adjudication of appeals.

3. We heard the rival submissions and perused the material on record. The present appeals was filed being aggrieved by that part of the order passed u/s.12AB. We find the Id. CIT(Exemption) has cancelled the provisional registration granted earlier u/s.12AB. We are of the considered opinion that the cancellation of the provisional registration is only consequential to the denial of grant of regular registration. Similar is the position in respect of the appeal filed against non-grant of provisional approval u/s.80G(5) of the Act. Cancellation of the provisional approval is consequential to the refusal to grant of regular approval. Therefore, the appeals filed by the appellant trust become infructuous, accordingly, the appeals are dismissed as such.

4. In the result, both the appeals filed by the appellant trust are partly allowed.

Order pronounced on this 24<sup>th</sup> day of September, 2024.

**Sd/-**  
**(VINAY BHAMORE)**  
**JUDICIAL MEMBER**

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

पुणे / Pune; दिनांक / Dated : 24<sup>th</sup> September, 2024

*Satish*

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

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

आदेशानुसार / BY ORDER,

// True Copy //

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