



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

BEFORE DR.DIPAK P. RIPOTE, ACCOUNTANT MEMBER
AND
SHRI VINAY BHAMORE, JUDICIAL MEMBER

आयकर अपील सं. / ITA Nos.2666 & 2667/PUN/2024

निर्धारण वर्ष / Assessment Years : -

Muktagiri Muktagan Social Foundation, Muktagiri GBhavan, 455/1/17, Sadar Bazar, Satara – 415002. Maharashtra	V s	The CIT Exemption, Pune.
PAN: AAGTM6447B		
Appellant/ Assessee		Respondent / Revenue

Assessee by	Shri Pramod S Shingte – AR
Revenue by	Shri Amok Khairnan – CIT(DR)
Date of hearing	24/03/2025
Date of pronouncement	24/03/2025

आदेश/ ORDER

PER DR. DIPAK P. RIPOTE, AM:

These two appeals filed by the assessee are directed against the separate orders of Id.Commissioner of Income Tax(Exemption), Pune rejecting the application for grant of registration 12A and u/s.80G of the Income Tax Act, 1961 (hereinafter referred to as ‘the Act’) respectively. For the sake of convenience, these two appeals



were heard together and are being disposed of by this common order.

ITA No.2666/PUN/2024

Findings and Analysis :

2. We have heard both the parties and perused the records. The appeal in ITA No.2666/PUN/2024 is against the order under section 12A(1)(ac)(vi) of the Income Tax Act, 1961 dated 22.11.2024. In this order, ld.CIT(E) has rejected assessee's application for granting registration under section 12A of the Act on account of non-submission of details. Ld.AR of the assessee invited our attention to the e-Proceedings Response Acknowledgement dated 19.11.2024 and submitted that the details were filed on 19.11.2024, however, ld.CIT(E) has not considered the documents filed on 19.11.2024. Thus, it is noted that at the time of passing the order i.e. 22.11.2024, the Assessee's submission was on record, however, ld.CIT(E) erred in not considering the same. In these facts and circumstances of the case, we set-aside the order of the ld.CIT(E) to ld.CIT(E) for *denovo* adjudication. The ld.CIT(E) shall provide opportunity of being heard to the assessee. Assessee shall file all the necessary



documents before the ld.CIT(E). Accordingly, grounds of appeal raised by the assessee are allowed for statistical purpose.

3. In the result, appeal of the assessee is allowed for statistical purpose.

ITA No.2667/PUN/2024.

4. This is an appeal against the order under section 80G(5) of the Act, dated 22.11.2024. Ld.CIT(E) has rejected assessee's application for registration under section 80G(5) of the Act, only on ground that details were not filed. It is observed that assessee had filed details on 19.11.2024. In these facts and circumstances of the case, we set-aside the order of the ld.CIT(E) to ld.CIT(E) for *denovo* adjudication. The ld.CIT(E) shall provide opportunity of being heard to the assessee. Assessee shall file all the necessary documents before the ld.CIT(E). Accordingly, grounds of appeal raised by the assessee are allowed for statistical purpose.

5. In the result, appeal of the assessee is allowed for statistical purpose.



6. To sum up, both appeals of the assessee are allowed for statistical purpose.

Order pronounced in the open Court on 24th March, 2025.

Sd/-
(VINAY BHAMORE)
JUDICIAL MEMBER

Sd/-
(DIPAK P.RIPOTE)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 24th Mar, 2025/ 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.