



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

BEFORE DR.MANISH BORAD, ACCOUNTANT MEMBER
AND SHRI VINAY BHAMORE, JUDICIAL MEMBER

आयकर अपील सं. / ITA Nos.323 and 324/PUN/2025

| | | |
|---|-----|-------------------------|
| M/s. Translavya Skills Foundation, Maestros, SN-6/7, Wanawadi, Bldg-B, Opp. Salunke Vihar, Pune 411 045, Maharashtra PAN : AAHCT1543P | Vs. | CIT(Exemption), Pune |
| Appellant | | Respondent |

| | | |
|-----------------------|---|--|
| Appellant by | : | Shri Manish Somani and Ms. Nikita Bhutada |
| Respondent by | : | Shri Ajay Kumar Keshari |
| Date of hearing | : | 03.04.2025 |
| Date of pronouncement | : | 30.04.2025 |

आदेश / ORDER

PER DR. MANISH BORAD, ACCOUNTANT MEMBER :

The captioned appeals at the instance of appellant are directed against the separate orders both dated 12.12.2024 framed by CIT(Exemption), Pune denying grant of regular registration u/s.12AB and approval u/s.80G(5) of the Act.

2. So far as the impugned order for denial of grant of registration u/s.12AB of the Act, assessee has raised following grounds of appeal :

"1. Ground No.1 :

1.1. *The Learned CIT(E) has acted in a manner contrary to the principles of natural justice by not providing adequate opportunity for the Appellant to explain its case or rectify any alleged deficiencies in the application under sections 12A.*

1.2. *The Appellant prays that this ground should be considered."*



3. Facts of the case are that the appellant has filed application in Form No.10AB under clause (iii) of section 12A(1)(ac) on 30.06.2024. Ld. CIT(E) in order to verify the genuineness of activities and compliance to requirements of any other law for the time being in force, has issued a notice through ITBA portal on 13.08.2024 calling upon the appellant to upload certain information/clarification to which the appellant filed the requisite details. The appellant furnished the requisite details. Thereafter, another notice dated 30.11.2024 was issued to the appellant pointing out certain discrepancies in the details so filed. There was no compliance to such notice. Ld.CIT(E) concluded the proceedings denying grant of regular registration, thereby cancelling the provisional registration granted on 28.08.2023.

4. In the instant appeal, we vouched that, the Ld. CIT(E) after considering the preliminary submission had called for an additional evidence and complying documents *inter-alia*, *evidences claiming expenses on charitable activities, bills, vouchers, invoices, photographs depicting charitable activities, list of donations received with name of donors, PAN, Addresses etc.* Before us, ld. Counsel for the assessee submitted that the ld.CIT(E) has not given adequate opportunity before drawing adverse inference about the genuineness of activities and rejecting the application for grant of regular registration u/s.12AB of the Act. The assessee is carrying out charitable activities and is in a position to submit the relevant evidences to demonstrate its activities of charitable in nature. Therefore, a prayer is made to remit the issues on merit to the file of ld.CIT(A) for afresh adjudication and to file the requisite evidences about the genuineness of carrying the charitable activities.



ITA Nos.323 and 324/PUN/2025
M/s. Translavya Skills Foundation

5. On the other hand, Ld. Departmental Representative vehemently argued supporting the orders of lower authorities. He submitted that sufficient opportunity was given to the appellant which it failed to avail.

6. After hearing both the sides and considering the totality of the facts and circumstances of the case and the submissions made by the ld. counsel for the assessee, we deem it fit to remand the matter back to the file of Ld. CIT(E) for *denovo* adjudication according reasonable opportunity to refute the rejection vis-à-vis to comply with the requirements sought. Appellant is also directed to remain vigilant and make satisfactory compliance to the notice(s) of hearing issued by ld.CIT(E). It should refrain from taking adjournments unless otherwise required for reasonable cause. Effective grounds of appeal raised by the appellant are allowed for statistical purposes.

7. Since we have remanded the issue of grant of registration to the file of ld.CIT(E) for *denovo* adjudication, therefore, in the interest of justice, the issue of grant of approval u/s.80G(5) is also remitted to the file of ld.CIT(E), being consequential, for *denovo* adjudication.

8. In the result, both the appeals of the assessee are allowed for statistical purposes.

Order pronounced on this 30th day of April, 2025.

Sd/-
(VINAY BHAMORE)
JUDICIAL MEMBER

Sd/-
(MANISH BORAD)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 30th April, 2025.

Satish



ITA Nos.323 and 324/PUN/2025
M/s. Translavya Skills Foundation

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr. CIT 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.