



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.1214 to 1216/PUN/2025

People Beyond Borders Forum, 26, Sindh Housing Society, Road No.1A, Aundh, Pune 411 007, Maharashtra PAN : AAKCP6701G	Vs.	CIT Exemption, Pune
Appellant		Respondent

Appellant by	:	Shri Rajendra Agiwal
Respondent by	:	Shri Amit Bobde
Date of hearing	:	20.08.2025
Date of pronouncement	:	10.09.2025

**आदेश / ORDER**

**PER DR. MANISH BORAD, ACCOUNTANT MEMBER :**

The captioned three appeals at the instance of appellant are against the rejection of applications for regular registration u/s.12AB(1)(b)(ii) of the Act framed by CIT(E), Pune dated, 06.08.2024 and 15.01.2024 respectively.

2. At the outset, Ld. Counsel for the appellant submitted that ITA No.1215/PUN/2025 is against the order of CIT(E) rejecting the appellant's application dated 05.09.2023 u/s.12A of the Act for not furnishing the relevant details as called for in support of the application for registration. Since the appellant failed to furnish the details in response to second notice dated 13.12.2023 application was rejected and ITA No.1215/PUN/2025 has been filed against the same. He further submitted that after the rejection of application u/s.12A of the Act by ld.CIT(E) on 15.01.2024 appellant



again filed fresh application for registration u/s.12A of the Act on 14.02.2024 but then again it failed to provide its response to the second notice dated 19.07.2024 issued by ld.CIT(E). Under the given situation, prayer is made to provide one more opportunity to go before ld.CIT(E) for filing the details in support of its application u/s.12A(1)(ac)(iii) of the Act filed on 05.09.2023 substantiating the charitable activities. Ld. Counsel for the appellant further submitted that ITA No.1214/PUN/2025 may be dismissed as infructuous as the appeal is against the rejection of grant of regular registration pursuant to subsequent application dated 14.02.2024. Ld. Departmental Representative did not object to the above request made by ld. Counsel for the appellant.

3. We have heard the rival contentions and perused the record placed before us. We observe that appellant has made application for grant of regular registration u/s.12A of the Act on 05.09.2023 which has been rejected by ld.CIT(E) vide order dated 15.01.2024. Appellant rather than immediately filing an appeal against the order of ld.CIT(E) dated 15.01.2024 filed fresh application for registration u/s.12A of the Act before ld.CIT(E) on 14.02.2024. It is the submission of ld. Counsel for the appellant that since appellant inadvertently failed to file its submission in response to second notice issued by ld.CIT(E), therefore, prayed for one more opportunity to substantiate the charitable activities carried by it.

4. Under these given facts and circumstances where the appellant possess all the relevant details in support of its application for registration u/s.12A of the Act as available in



the paper book running into 252 pages, we in the interest of justice and being fair to both the parties deem it proper to direct ld.CIT(E) to re-adjudicate the appellant's application for registration u/s.12A of the Act dated 05.09.2023. The ld.CIT(E) in the set-aside proceedings shall give fair opportunity to the appellant to file the requisite details in support of its application for registration u/s.12A and then decide the case on merits. 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 in ITA No.1215/PUN/2025 are allowed for statistical purposes.

5. So far as ITA No.1214/PUN/2025 is concerned, we find that very same issue has been challenged in this appeal against the application for grant of regular registration u/s.12A filed at a later date on 14.02.2024, the same being duplicate application is dismissed as infructuous as the appellant's appeal ITA No.1215/PUN/2025 for grant of regular registration u/s.12A of the Act has already been allowed for statistical purposes restoring the earlier application of the appellant dated 05.09.2023.

6. So far as ITA No.1216/PUN/2025, we find that the appeal is against the denial of approval u/s.80G(5) of the Act framed by ld.CIT(E) dated 15.01.2024. Since we have already restored the application of the appellant dated 05.09.2023 for grant of regular registration to the file of ld.CIT(E) for *denovo* adjudication, the approval u/s.80G(5) being consequential is



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also remitted back to the file of Id.CIT(E) for deciding the same in accordance with law.

7. In the result, ITA No.1215/PUN/2025 and 1216/PUN/2025 filed by the appellant are allowed for statistical purposes and ITA No.1214/PUN/2025 filed by the appellant is dismissed as infructuous,.

Order pronounced on this 10<sup>th</sup> day of September, 2025.

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

Sd/-  
**(MANISH BORAD)**  
**ACCOUNTANT MEMBER**

पुणे / Pune; दिनांक / Dated : 10<sup>th</sup> September, 2025.  
Satish

**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.