



**आयकर अपीलीय अधिकरण "बी" न्यायपीठ पुणेमें।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**PUNE BENCHES "B" :: PUNE**

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

**आयकर अपील सं./ITA Nos.1323 & 1324/PUN/2025**

**निर्धारण वर्ष / Assessment Year :-**

The New Education Society, 1, Opp Sai Arcade, Netaji Chowk, G S Pammani Marg, Ulhasnagar, Thane – 421004.	V s.	The Commissioner of Income Tax, Exemption, Pune.
PAN: AAATT7011L		
Appellant/ Assessee		Respondent / Revenue

Assessee by	Ms. Sailee Gujarathi
Revenue by	Shri Amit Bobde – CIT(DR)
Date of hearing	09/09/2025
Date of pronouncement	22/09/2025

**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 u/s.12A r.w.s 12AB and 80G(5) of the Income Tax Act, 1961(hereinafter referred to as 'the Act') both dated 27.01.2024 respectively. For the sake of convenience, these two appeals were heard together and are being



disposed of by this common order. We treat the appeal in ITA No.1323/PUN/2025 as lead case.

1.1 The Assessee in ITA No.1323/PUN/2025 has raised the following grounds of appeal :

*“1) On the facts and circumstances of the case and in law, the Commissioner of Income-tax (Exemption) has erred in rejecting the application for grant of final registration and cancelling the provisional approval granted earlier. The activities of the trust are completely genuine and the nature of the trust is charitable and the appellant qualifies for registration under section 12A of the Act. It is therefore prayed that the provisional registration granted under section 12AB be restored and the matter may please be set aside to the file of the CIT(Exemption) with appropriate direction.*

*2) The appellant hereby reserves the right to add, alter, amend or delete any ground/s of appeal.”*

**Submission of Ld.AR :**

2. Ld.Authorised Representative(ld.AR) filed a paper book. Ld.AR submitted that assessee is running school which is duly approved by government. Ld.AR submitted that all details were filed before CIT(E).

**Submission of Ld.DR :**

3. Ld.Deprtmental Representative supported the order of the ld.CIT(E).



**Findings and Analysis :**

4. We have heard both the parties and perused the records.

4.1 The Id.Commissioner of Income Tax(Exemption)-Pune herein referred as Id.CIT(E), has rejected the application of the assessee for registration u/s.12A r.w.s 12AB of the Act. The relevant paragraphs of the Order of the Id.Commissioner of Income Tax(exemption) are reproduced here under :

4.2 The Id.CIT(E) in Para 5.1 to 6 held as under :

*“5.1 Thus, the assessee has failed to furnish the details called for under the provisions of section 12AB(1)(b)(i) of the Income Tax Act, 1961 to verify the genuineness of activities of the trust / institution and to verify the compliance to requirements of any other law for the time being in force by the trust / institution as are material for the purpose of achieving its objects.*

*5.2 In absence of the compliance to the above requirement, it is not possible to arrive at any conclusion about the genuineness of activities of the assessee and the compliance to the requirements of any other law for the time being in force by the trust / institution as are material for the purpose of achieving its objects.*

*5.3 It is clear from the above that the assessee was given sufficient opportunity to comply, but it has not complied to the same. It seems that the assessee is not having any supporting documents / evidence to submit. The assessee has failed to comply with the provisions of section*



*12AB(1)(b)(i) of the Income Tax Act, 1961. Hence, the undersigned is unable to draw any satisfactory conclusion about genuineness of activities of the assessee and the compliance to the requirements of any other law for the time being in force by the trust / institution as are material for the purpose of achieving its objects. Therefore, the undersigned has left no alternative but to reject the application.*

*6. In view of the above, the application filed by the assessee is hereby rejected and the provisional registration granted on 07/10/2022 under section 12AB read with section 12A(1)(ac)(vi) of the Income Tax Act, 1961 is hereby cancelled. ”*

4.3 Thus, the Id.Commissioner of Income Tax(Exemption) rejected the application only on one ground that allegedly assessee has not submitted the details called for.

4.4 Now let's understand whether the Assessee had really not filed the details called for or not!

4.5 We have perused the paper book. Assessee has also filed copy of the E-acknowledgements to explain the documents filed before the Id.Commissioner of Income Tax(Exemption).We also verified from the Id.Commissioner of Income Tax(Exemption)-Pune the documents exactly filed by the Assessee before the Id.Commissioner of Income Tax(Exemption).



4.6 On verification we have observed that following documents were filed by the Assessee before the Id.Commissioner of Income Tax(Exemption) Pune.

- *Copy of trust deed.*
- *Copy registration certificate issued by Charity Commissioner*
- *Copy of Financials*
- *Copy of Certificate issued by Maharashtra Government to run school by the assessee.*
- *Note on activities*
- *Copy of Order u/s 12A granting Provisional Registration dated 07/10/2022 which is valid till A.Y.2025-2026.*

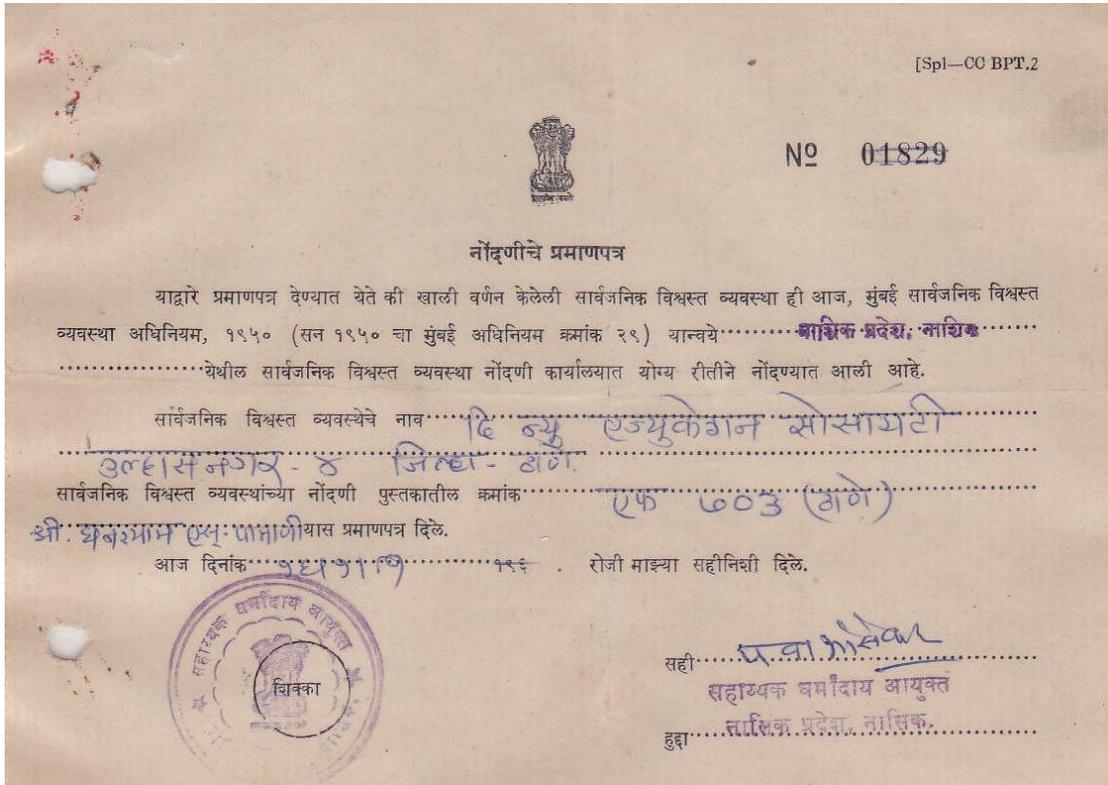
4.7 We have read the Trust Deed filed by the Assessee. The Objects of the society are as under :

- *To promote cause of education.*
- *To help raise cultural standards*
- *The aim and objects may be carried on by establishing educational institutions,literary classes, library, study classes, arranging lectures, debates, publishing literatures and any activity which in the opinion of the executive committee will promote above aims and objects.*
- *To remain non-political.*

4.8 Thus, one can understand that the Aims and Objects of the Assessee society are mainly educational, the objects are charitable in nature as defined in section 2(15) of the Income Tax Act.



4.9 We have already mentioned that the Assessee is duly registered with the Charity Commissioner. Copy of the said Certificate is scanned and reproduced here under :



5. On perusal of the documents filed by the Assessee before the Id. Commissioner of Income Tax (Exemption), it is observed that Assessee is running a School and Junior College in Ulhasnagar, Maharashtra. The school and junior college is duly approved by the Maharashtra State Secondary and Higher Secondary Education Board vide their Certificate Number 3618/3102 dated 13/11/2009. The said certificate copy was filed by the assessee before the Id. Commissioner of Income Tax (Exemption) and also before ITAT



in paper book. Earlier the assessee had received the approval from Government in 2004. Copy of the Approval is scanned and reproduced here under :

क्र.ए.१३/उ.मा.वि/२२१७७  
शिक्षण उपसंचालक, बृहन्मुंबई यांचे कार्यालय  
जवाहर बालभवन, नेताजी सुभाष मार्ग,  
चर्नी रोड (प.) मुंबई-४०० ००४

प्रति,  
प्राचार्य / प्राचार्या,  
वि० एड्युकेशन सोसायटी संयुक्त  
ब्यु. इंग्लोवा हायस्कूल कॅम्पस महावि.  
कैलासनगर-४

6 AUG 2004

विषय :- २००४-०५ शैक्षणिक वर्षापासून कायम विना अनुदान तत्वावर /  
इयत्ता १२ वी चे वर्ग मंजूर करण्याबाबत.

संदर्भ :- १) शासनाचे पत्र क्र.एचएससी १७९६/५४९५४/११००) उमाशि १ दिनांक १२ मार्च १९९८  
२) शिक्षण संचालनालय; महाराष्ट्र राज्य पुणे यांचे पत्र क्र.एचएससी/१०९६/९६-९७  
/अधिकार प्रदान १२ दिनांक २२.०६.९८  
३) शिक्षणनिरीक्षक (दक्षिण/उत्तर/पश्चिम) शिक्षणाधिकारी (माध्य.), जि.प.ठाणे  
रायगड, यांचे पत्र क्र.

महोदय,  
शिक्षण संचालक, महाराष्ट्र राज्य, पुणे यांनी या कार्यालयास प्रदान केलेल्या अधिकारांच्या अधिन राहून २००४-२००५ या शैक्षणिक वर्षात इयत्ता १२ वी जादा तुकड्यांकरिता या कार्यालयाकडे प्रस्तावित केलेल्या प्रस्तावातील आपल्या संस्थेस खालीलप्रमाणे कनिष्ठ महाविद्यालयाचे द्वितीय वर्षाचे वर्ग कायम विना-अनुदान तत्वावर /खालील अटीच्या अधिन राहून मंजूर करण्यात आले आहेत.

शाखा	तुकड्यांची संख्या	तुकडी क्र./तुकड्या क्र.
कला	—	—
विज्ञान	०९ (इंग्रजी)	प्रथम
वाणिज्य	०९ (इंग्रजी)	प्रथम

कृ.मा.प.

6. Assessee has also filed copy of Income Expenditure Account, Balance sheet which is duly signed by three trustees and Chartered



Accountant Atul Doshi having registration number 102585. We have studied the Income Expenditure Account as on 31.03.2021 and noted that main source of income is Fee and Govt Grant, income has been applied for educational purpose, also there is Loss during the year. As per the said Income expenditure account assessee has received Government grant of Rs.2,37,80,172/- during F.Y.2020-21. There are financials of other years also.

7. We have studied all these documents very carefully. It is a fact that the Assessee is running a School and Junior College. Assessee's objects are educational and the activity of running school is as per objects. The School is duly approved by appropriate authority of Maharashtra State Government. As per the financials there is no abnormal profit and expenditure is for the educational purpose.

7.1 In this case, admittedly, Assessee was registered u/s.12AA vide order no. THN/CIT-III/12AA/389/NES/07-08/2386 dated 27.11.2007 issued by the Id.Commissioner of Income Tax-III, Thane.It means, the Income Tax Department was already aware about the School and College run by the Assessee.



The present application was filed as per the Amendment to the Income Tax Act.

8. The Ld.DR or Commissioner of Income Tax(Exemption) has not brought on record any contrary evidence.

8.1 Now coming to the allegation levelled by the Id.Commissioner of Income Tax(Exemption) in the order that assessee failed to file the details called-for.We are pained to note that the Id.Commissioner of Income Tax(Exemption) has not applied his mind at all, rather he has not even bothered to read the application. In the application filed by the Assessee in Form 10 AB, the Assessee has specifically mentioned that Objects are Educational. In the Form 10AB, the assessee has mentioned that it is registered with Charity Commissioner and the registration number is also mentioned in the form. In the coloumn number 10 of the Form 10AB, the assessee has mentioned that it is running a school called New English High School and Junior College at Netaji Chowk, Ulhasnagar, Maharashtra Pin code 421004. Assessee's Bank details,Income, Grants received from Government are also mentioned in the form.



9. We have already reproduced the List of documents which were submitted along with the form 10AB and then during the proceedings before the Id.Commissioner of Income Tax(Exemption). However, the Id.Commissioner of Income Tax(Exemption) has not bothered to read the Form 10AB, documents, but merely wrote in the Order that details were not filed. The relevant paragraphs of the Id.CIT(E)'s order have already been reproduced by us.

10. The list of questions asked by the Id.Commissioner of Income Tax(Exemption) vide Notice dated 27/01/2024 is very long and most of the questions are not applicable to the assessee. This explains that the Id.Commissioner of income Tax(Exemption) has not bothered to read the application and the documents enclosed with it. It is important to understand here that this application in Form-10AB was for permanent registration and assessee already have received Provisional Registration and at the time of Provisional Registration the Assessee had submitted necessary details which are in the custody of the Income Tax Department. In the Form-10AB, it is specifically mentioned that the Assessee is running a school and objects are educational. The Assessee is also Registered under



DARPAN Portal of Government and its DARPAN Portal Registration Number is MH/2023/034/6790, which is mentioned in Coloumn Number 7 of the Form 10AB.

11. Assessee has filed copies of Return of Income in the paper book, the details are as under :

AY	Date of filling return
2020-21	30/04/2021
2021-22	15/05/2022
2022-23	07/11/2022

11.1 Thus, the Id.Commissioner of Income Tax(Exemption) had all the details in the form of Returns of Income filed by the Assessee at the time of considering the application as Income Tax Dept is custodian of Returns.

11.2 Section 12AB of the Income Tax Act, 1961 is reproduced here under :

***Procedure for fresh registration.***<sup>65</sup>

***12AB.*** (1) *The Principal Commissioner or Commissioner, on receipt of an application made under clause (ac) of sub-section (1) of section 12A, shall,—*

- (a) *where the application is made under sub-clause (i) of the said clause, pass an order in writing registering the trust or institution for a period of five years;*



- (b) where the application is made under sub-clause (ii) or sub-clause (iii) or sub-clause (iv) or sub-clause (v) <sup>66</sup>[or item (B) of sub-clause (vi)] of the said clause,—
- (i) call for such documents or information from the trust or institution or make such inquiries as he thinks necessary in order to satisfy himself about—
- (A) the genuineness of activities of the trust or institution; and
- (B) the compliance of such requirements of any other law for the time being in force by the trust or institution as are material for the purpose of achieving its objects;
- (ii) after satisfying himself about the objects of the trust or institution and the genuineness of its activities under item (A) and compliance of the requirements under item (B), of sub-clause (i),—
- (A) pass an order in writing registering the trust or institution for a period of five years; or
- <sup>67</sup>[(B) if he is not so satisfied, pass an order in writing,—
- (I) in a case referred to in sub-clause (ii) or sub-clause (iii) or sub-clause (v) of clause (ac) of sub-section (1) of section 12A rejecting such application and also cancelling its registration;
- (II) in a case referred to in sub-clause (iv) or in item (B) of sub-clause (vi) of sub-section (1) of section 12A, rejecting such application, after affording a reasonable opportunity of being heard;]

11.3 Thus, as per the Section 12AB of the Act, the Id.Commissioner of Income Tax(Exemption) has to satisfy about Genuineness of the Activities, Charitableness of the Objects and Non violation of any other law applicable.



11.4 Thus, we have to consider Objects and Activities as mentioned in the Section 12AB of the Act.

12. After considering the totality of facts of the case, documents filed before the Id.Commissioner of Income Tax(Exemption), we are convinced that Assessee's objects are Charitable in nature as defined in section 2(15) of the Act, the activity of running an approved school and college is as per the objects, Genuineness of activity is established by the documents, the Id.Commissioner of Income Tax(Exemption) has not brought on record any violation of any applicable law, hence for all the reasons and facts discussed in earlier paragraphs, we are of the opinion that the Assessee is eligible for Registration u/s.12A r.w.s. 12AB of the Act. Accordingly, we direct the Id.Commissioner of Income Tax(Exemption)-Pune to Grant the Registration to the Assessee.

13. We derive support from the Order of the Co-ordinate Bench of ITAT Bengaluru in the case of Marine Drishti and Costal Foundation Vs. ITO(Exemptions) [2025] 177 taxmann.com 433, wherein the ITAT after verifying facts directed the Id.CIT(E) to grant Registration u/s.12A r.w.s 12AB of the Act.



13.1 ITAT Bangalore in the case of Marine Drishti and Costal Foundation Vs. ITO(Exemptions) [2025] 177 taxmann.com 433 vide order dated 31.07.2025 has held as under :

*Quote“11.4 In the present case, there is not even a whisper about any non-genuineness of the activities carried on by the assessee trust. The only allegation by the ld. CIT(E) is that the assessee had not commenced its activities towards the object of the Trust which in our opinion is not true by taking into consideration the Activity report, photographs & financials along with provisional produced before us. We are also of the considered opinion that it is not the quantum of expenditure which is relevant for the purpose of granting registration but in fact the genuineness of the activity of the trust in accordance with the object of the trust is relevant for granting registration. In the present case, it is a fact that the assessee had already commenced its activity towards the attainment of the object as the assessee trust had conducted the training programme which comes under the framework of the Annual Lifesaver Revalidation Programme in the presence of Deputy conservator of Forests. Since it was the inception stage of its operation, the assessee was not able to spend towards the large scale activity. Therefore, considering the totality of the fact of the case, as the assessee had already commenced its activities which is also not held to be non-genuine by the ld. CIT(E), we are inclined to allow the appeal filed by the assessee & direct the ld. CIT(E) to grant registration u/s 12AB of the Act. It is ordered accordingly.*

*12. In the result, appeal filed by the assessee is allowed.”Unquote.*

14. In the result, Appeal of the Assessee is allowed.

**ITA No.1324/PUN/2025**

15. This is an appeal against the order under section 80G(5) of the Act, dated 27.01.2024. Ld.CIT(E) has rejected assessee's application for registration under section 80G(5) of the Act, only on ground that provision of section 12A(1)(ac)(iii) of the Act has been rejected vide order dated 27.01.2024.



15.1 Since we have already directed the Id.CIT(E) to grant registration under section 12AB r.w.s. 12A of the Act, in ITA No.1323/PUN/2025 above, the Assessee is also eligible for registration u/s.80G(5) of the Act, as Id.Commissioner of Income tax(Exemption) has not brought on record any other reason for not granting registration u/s.80G(5) of the Act. Accordingly, the Id.CIT(E) is directed to grant registration u/s.80G(5) of the Act. Accordingly, grounds of appeal raised by the assessee in ITA No.1324/PUN/2025 are allowed.

16. To sum up, both appeals of the assessee are allowed.

**Condonation of Delay:**

There was delay of 421 days in filling appeal before this Tribunal. We have studied the condonation petition, reasons and we are convinced that there was sufficient cause for delay. Hence, the Delay is condoned.

Order pronounced in the open Court on 22 September, 2025.

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

**Sd/-**  
**Dr.DIPAK P. RIPOTE**  
**ACCOUNTANT MEMBER**

पुणे / Pune; दिनांक / Dated : 22 Sep, 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, "बी" बेंच, पुणे / DR, ITAT, "B" Bench, Pune.
6. गार्डफ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// TRUE COPY //

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