



आयकर अपीलीय अधिकरण न्यायपीठ पुणे में। "ए"
IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH,
PUNE

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

आयकर अपील स . / ITA No.1080 & 1081/PUN/2025
निर्धारण वर्ष /Assessment Year: NA

Dr. Venuprakash Charitable Society, TFLART No A Pride Park Tiwari Mangal Karyalay, Vedant Nagar, Aurangabad-431005 Maharashtra PAN-AADTD4771C	Vs.	CIT (Exemption), Pune
अपीलार्थी / Appellant		प्रत्यर्थी/Respondent

Assessee by:	None
Department by:	Shri Amol Khairnar, CIT-DR
Date of hearing:	25-09-2025
Date of Pronouncement:	06-10-2025

आदेश/ORDER

PER DR. MANISH BORAD, ACCOUNTANT MEMBER:-

These appeals at the instance of the assessee are directed against the order of Ld. CIT (Exemption), Pune passed u/s 12AB and section 80G(5) of the Income-tax Act, 1961 dated 28.02.2025.

2. When the case called for, none appeared on behalf of the assessee inspite of being served with valid notice fixing date of hearing on 21.08.2025 and 25.09.2025.

3. The grievance of the assessee is that Ld. CIT(E) erred in rejecting application for regular registration u/s 12A(1)(ac) of the Act and for not granting approval u/s 80G(5) of the Act.

The assessee has filed paper book running into 30 pages alongwith written submission. We therefore proceed to adjudicate the issues raised in this appeal with the assistance of Ld. Departmental Representative (DR)

4. On the other hand Ld. DR vehemently argued supporting the order of Ld. CIT(E).

5. We have heard rival contentions and perused the record placed before us. We notice that the assessee is a Charitable Society and mainly carrying out the activities of imparting education and other objects of the society appearing in the object clause of the trust deed placed at page No. 25-30 of the paper book. The assessee has been granted provisional registration u/s 12AB of the Act vide order dated 25.07.2021 valid for A.Y. 2021-22 to A.Y. 2023-24 alongwith approval u/s 80G of the Act dated 31.03.2022. The assessee has to further file application for regular registration u/s 12A(1)(ac) but the said application was filed on 30.05.2024 which was delayed by three months. Same thing happened with the application for granting of approval u/s 80G(5) of the Act. Ld. CIT(E) rejected both these applications dated 30.09.2024 in spite of the fact that assessee gave the reply on 18.02.2025 and filed certain details. Further Ld. CIT(E) observed that the assessee has not carried out any activity during F.Y. 2023-24 and also the assessee failed to furnish the Registration Certificate u/s 12A and 80G of the donee trusts. For all these reasons both the applications of the assessee filed u/s 12A and 80G has been rejected by Ld. CIT(E). The assessee has also placed an application at paper book page No. 01-08 filed to Central Board of Direct Taxes (CBDT) for condonation of delay of three months in filing of the application for final registration u/s 12A and section 80G(5) of the Act and the result is awaited.

6. Considering all the above facts and circumstances of the case and being fair to both the parties, we deem it appropriate to afford one more opportunity to the assessee and remit the issue of final registration u/s 12A and approval u/s 80G(5) of the Act to the file of Ld. CIT(E) for afresh adjudication to be carried out after considering the observations made herein above and also considering that the delay is unintentional. Needless to mention that proper opportunity of hearing shall be granted to the assessee. Assessee is also directed to remain vigilant and not to take adjournment unless otherwise required for reasonable cause. Impugned orders are set aside and effective grounds of appeal raised by the assessee in the instant two appeals are allowed for statistical purposes.

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

Order pronounced on this 06th day of October, 2025.

Sd/-

(VINAY BHAMORE)
JUDICIAL MEMBER

Sd/-

(MANISH BORAD)
ACCOUNTANT MEMBER

पुणे/ Pune; दिनांक /Dated: 06th October, 2025.

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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, "A" बेंच,
पुणे / DR, ITAT, "A" Bench, Pune.
- 5.गार्ड फाइल / Guard File.

आदेशानुसार / BY ORDER,

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