



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 No.2558/PUN/2024
Assessment Year : 2024-25

Sai Disha Samjik Vikas Sanstha, Third Floor, Soniya Chamber, Near Seven Hill, Jalna Road - 431005 Maharashtra PAN : AAKTS9805R	Vs.	CIT (Exemption), Pune
Appellant		Respondent

Appellant by	:	Shri Nikhil S. Pathak
Respondent by	:	Shri Amit Bobde
Date of hearing	:	17.09.2025
Date of pronouncement	:	14.10.2025

आदेश / ORDER

PER DR. MANISH BORAD, ACCOUNTANT MEMBER :

The captioned appeal at the instance of assessee is directed against the order dated 12.11.2024 framed by ld.CIT (Exemption), Pune denying grant of approval u/s.80G(5) of the Act.

2. The sole issue for our consideration is that whether ld.CIT(E) erred in rejecting the assessee's application for approval under clause (iii) of first proviso to section 80G(5) of the Act.

3. At the outset, Ld. Counsel for the assessee submitted that one of the reason for rejecting the assessee's application for approval u/s.80G(5) of the Act stated by ld.CIT(E) is that the order of this Tribunal dated 20.08.2024 remitting the issue



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of regular registration u/s.12A(1)ac)(iii) of the Act was not received by the office of ld.CIT(E). Therefore, prayer made to restore the issue of approval u/s.80G(5) to the file of ld.CIT(E) for necessary adjudication. Copy of the order of this Tribunal in ITA No.700/PUN/2024 dated 20.08.2024 is placed on record.

4. On the other hand, ld. DR supported the order of ld.CIT(E).

5. We have heard the rival contentions and perused the record placed before us. We observe that the assessee is a trust and filed the application for approval u/s.80G(5) of the Act on Form 10AB on 31.05.2024. Various details called for by ld.CIT(E) were filed. However, ld.CIT(E) rejected the assessee's application observing as follows :

"7. The assessee's contention is duly considered. However, the same is not found to be acceptable. The assessee's earlier application filed in form 10AB on 14/09/2023 was rejected on 13/03/2024 on account of its failure to respond to the show cause notice issued by this office and to submit the requisite information/documents. Also, vide said order, the assessee's provisional registration in form 10AC u/s 12A(1)(ac) (vi) of the Act dt. 23/02/2022 was also cancelled. As such, the assessee had no valid regular registration u/s 12AB read with section 12A(1)(ac)(i) / 12A(1)(ac)(iii) of the Act at the time of filing the present application. It has also been noticed that the assessee had filed another application on 30/03/2024 u/s 12A(1)(ac) (iii) of the Act wherein it had re-submitted provisional registration dt.23/02/2022. The applicants second application was also rejected since its provisional registration dated 23/02/2022 was already cancelled vide order dated 13/03/2024.

8. In addition to the above, it has also been verified that the subject order dt. 20/08/2024 of the Hon'ble ITAT has not been received by this office so as to initiate the required proceedings in the assessee's case. As such, presently the fact remains that the applicant does not have any valid regular registration u/s 12AB read with section 12A(1)(ac)(i) / 12A(1)(ac)(iii) of the Act. Therefore, the assessee trust is not covered under the exclusions provided vide proviso to clause (i) of section 80G(5) of the Act.



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9. *In view of the above, the application filed by the assessee is hereby rejected and the provisional approval granted on 10/03/2022 under clause (iv) for first proviso to section 80G(5) of the Income Tax Act, 1961 is hereby cancelled.”*

6. From the above finding of Id.CIT(E), we notice that one of the reason is that order of the Tribunal dated 20.08.2024 was not received in the office of Id.CIT(E). Before us, Id. Counsel for the assessee has placed on record the order of this Tribunal in ITA No.700/PUN/2024 dated 20.08.2024 remitting the issue of grant of regular registration u/s.12A(1)(ac)(iii) of the Act to the file of Id.CIT(E) for *denovo* adjudication. Under these given facts and circumstances, we find the issue before us for approval u/s.80G(5) of the Act also deserves to be restored to the file of Id.CIT(E) for afresh adjudication. Needless to mention that Id.CIT(E) in the set aside proceedings shall afford reasonable opportunity of hearing to the assessee. Assessee is directed to update latest email id and contact detail on ITBA portal. Assessee is also directed to remain vigilant and not to take adjournment unless otherwise required for reasonable cause. Impugned order is hereby set aside and effective grounds of appeal raised by the assessee are allowed for statistical purposes.

7. In the result, appeal of the assessee is allowed for statistical purposes.

Order pronounced on this 14th day of October, 2025.

Sd/-
(VINAY BHAMORE)
JUDICIAL MEMBER

Sd/-
(MANISH BORAD)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 14th October, 2025.
Satish



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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, "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.