

**IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH "A", PUNE**

**BEFORE SHRI R. K. PANDA, VICE PRESIDENT
AND
MS. ASTHA CHANDRA, JUDICIAL MEMBER**

ITA No.1401/PUN/2025

BYK Yog Adhyatmik Forum Plot No.22, CTS No.15847 / 102, Aditya Nagar, Garkheda Parisar, Aurangabad – 431001	Vs.	CIT (Exemption), Pune
PAN: AALCB0251G		
(Appellant)		(Respondent)

Assessee by : Shri Shubham N Rathi (virtual)
Department by : Shri Amol Khairnar CIT-DR
Date of hearing : 28-10-2025
Date of pronouncement : 28-10-2025

ORDER

PER ASTHA CHANDRA, JM:

This appeal filed by the assessee is directed against the order dated 28.04.2025 of the Ld. CIT(Exemption), Pune rejecting the application for grant of registration u/s 12A of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') and cancelling the provisional registration granted earlier u/s 12AB of the Act.

2. Facts of the case, in brief, are that the assessee filed an application in Form No.10AB on 27.01.2025 for registration of the trust under clause (iii) of section 12A(1)(ac) of the Act. With a view to verify the genuineness of the activities of the assessee and 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, a notice was issued through ITBA portal on 10.03.2025 requesting the assessee to upload certain information / clarification. The assessee was also requested to submit the compliance by 25.03.2025. Since the assessee did not comply to the said notice, another opportunity was granted by the Ld. CIT(E) vide notice dated 03.04.2025 asking the assessee to explain as to why the application for registration u/s 12A should not be rejected and why the provisional registration granted earlier u/s 12AB should not be cancelled. Further, the assessee was specifically informed that in the event of failure to comply by the due date, the application shall be liable to be rejected and the registration shall also be liable to be cancelled.

3. However, the assessee did not make any submission. The Ld. CIT(E) therefore, rejected the application for grant of registration u/s 12A of the Act and also cancelled the provisional registration granted earlier u/s 12AB by observing as under:

“4. The assessee was requested to submit compliance by 25/03/2025. The notice was duly served on the assessee through e-portal and email. Since the assessee did not furnish compliance to the said notice, another opportunity was given to the assessee vide notice dated 03/04/2025 requesting it to show cause as to why the application should not be rejected and why the registration granted under section 12AB of the Income Tax Act, 1961 should not be cancelled. The assessee was specifically informed that in the event of failure to comply to the said notice, its application shall be liable to be rejected and the registration/approval shall also be liable to be cancelled. The assessee was also given opportunity of being heard vide the said notice. However, the assessee neither submitted the above mentioned compliance nor availed the opportunity of being heard. The assessee was requested to submit compliance by 11/04/2025. The assessee was also given opportunity of being heard vide the said notice. The notice was duly served on the

assessee through e-portal and email. However, the assessee neither furnished its compliance to the show cause notice nor availed the opportunity of being heard.

5. The information / details were called for under the provisions of section 12AB(1)(b)(i) of the Income Tax Act, 1961. These are the basic details required to ascertain the overall nature of the activities of the assessee and are directly relevant to the present proceedings. However, the assessee has failed to comply despite giving sufficient opportunities as discussed above including an opportunity of being heard.

6. 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.

7. 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.

8. 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.

9. In view of the above, the application filed by the assessee is hereby rejected and the provisional registration granted on 22/12/2023 under section 12AB read with section 12A(1)(ac) (vi) (A) of the Income Tax Act, 1961 is hereby cancelled.”

4. Aggrieved with such order of Ld. CIT(E), the assessee is in appeal before the Tribunal.

5. The Ld. Counsel for the assessee at the outset submitted that due to non-intimation of the notice by the accountant of the trust to the trustees, who are not well versed with the Income tax proceedings, the details could not be filed. He

submitted that given an opportunity the assessee is in a position to substantiate its case by filing all the relevant details for deciding the issue afresh. He accordingly submitted that in the interest of justice the matter may be restored to the file of the Ld. CIT(E) for adjudication of the issue afresh.

6. The Ld. DR on the other hand strongly objected to the arguments advanced by the Ld. Counsel for the assessee.

7. We have heard the rival arguments made by both the sides, perused the order of the Ld. CIT(E) and the paper book filed on behalf of the assessee. It is an admitted fact that due to non-compliance to the notices issued by the Ld. CIT(E), he rejected the application for grant of registration and also cancelled the provisional registration granted earlier. It is the submission of the Ld. Counsel for the assessee that given an opportunity the assessee is in a position to substantiate its case by filing all the relevant details before the Ld. CIT(E). Considering the totality of the facts of the case and in the interest of justice, we deem it proper to restore the issue to the file of the CIT(E) with a direction to grant one final opportunity to the assessee to substantiate its case by filing the requisite details to his satisfaction and decide the issue as per fact and law. The assessee is also hereby directed to submit the details as called for by the CIT(E) on the appointed date without seeking any adjournment under any pretext, failing which the CIT(E)

is at liberty to pass appropriate order as per law. We hold and direct accordingly.

The grounds raised by the assessee are accordingly allowed for statistical purposes.

8. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the open Court at the conclusion of hearing itself i.e. on 28th October, 2025.

Sd/-
(R. K. PANDA)
VICE PRESIDENT
पुणे Pune; दिनांक Dated :28th October, 2025
GCVSR

Sd/-
(ASTHA CHANDRA)
JUDICIAL MEMBER

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

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent
3. The concerned Pr.CIT, Pune
4. DR, ITAT, 'A' Bench, Pune
5. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

// True Copy //

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

S.No.	Details	Date	Initials	Designation
1	Draft dictated on	28.10.2025		Sr. PS/PS
2	Draft placed before author	28.10.2025		Sr. PS/PS
3	Draft proposed & placed before the Second Member			JM/AM
4	Draft discussed/approved by Second Member			AM/AM
5	Approved Draft comes to the Sr. PS/PS			Sr. PS/PS
6	Kept for pronouncement on			Sr. PS/PS
7	Date of uploading of Order			Sr. PS/PS
8	File sent to Bench Clerk			Sr. PS/PS
9	Date on which the file goes to the Head Clerk			
10	Date on which file goes to the A.R.			
11	Date of Dispatch of order			