

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

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

आयकर अपील सं. / ITA Nos.1356 & 1355/PUN/2025

Chaitanya Goshala Trust, RL 20, Chaitanya Sudha Bunglow, G Block MIDC, Sambhajee Nagar, Chinchwad, Pune-411019 PAN : AACTC6592R	Vs.	CIT Exemption, Pune
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

Assessee by :	Shri Kishor B. Phadke
Department by :	Shri Amol Khairnar
Date of hearing :	07-10-2025
Date of Pronouncement :	29-10-2025

आदेश / ORDER

PER ASTHA CHANDRA, JM :

The above two appeals filed by the assessee are directed against the separate orders both dated 04.03.2025 of the Ld. Commissioner of Income Tax (Exemption), Pune (**“CIT(E)”**) rejecting the application(s) for grant of registration u/s 12A and approval u/s 80G of the Income Tax Act, 1961 (**the “Act”**). For the sake of convenience, both these appeals were heard together and are being disposed of by this common order.

2. In ITA No.1356/PUN/2025, the assessee has challenged the order of the Ld. CIT (E) in rejecting the application for registration u/s 12A of the Act while ITA No.1355/PUN/2025 relates to the order of the Ld. CIT(E) in denying the approval u/s 80G of the Act.

3. Facts of the case in ITA No.1356/PUN/2025, in brief, are that the assessee filed an application in Form No.10AB on 30.09.2024 for registration of the trust under clause (ii) 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 05.11.2024 requesting the assessee to upload certain information/clarification. The assessee was asked to file compliance by 20.11.2024. The notice was duly served on the assessee through e-portal and email. The assessee failed to comply. Another notice was then issued on 30.12.2024 seeking compliance by 07.01.2025. The Ld. CIT(E) while going through these details submitted in response to the said notice and documents filed along with the application, found certain discrepancies for which he issued another notice on 19.02.2025 requesting the assessee for necessary compliance by 26.02.2025. The said discrepancies recorded by the Ld. CIT(E) in para 4 of the impugned order is reproduced below:

“4. ...

“(i) It is seen from your submission that you have spend huge amounts on Ram-Katha as per the bill. Please furnish the nature and details of activity and how it falls under your objects. Furnish supporting documents.”

3.1 The assessee once again failed to comply to the above notice/show cause notice and did not furnish any explanation to the above discrepancies which constrained the Ld. CIT(E) presume that the assessee has nothing to say in the matter and therefore having been unable to draw any satisfactory conclusion about the genuineness of the activities of the assessee trust, the Ld. CIT(E) proceeded to pass the impugned order rejecting the application of the assessee and also cancelling the provisional registration earlier granted to the assessee by observing as under :

“7. Considering the above facts discussed in the show notice and discrepancies noticed and also that the assessee has not complied with the provisions of section 12AB(1)(b)(i) of the Income Tax Act, 1961 as well as the provisions of Rule 17A(2) of Income Tax Rules, 1962 in spite giving sufficient opportunities, the undersigned is unable to draw any satisfactory conclusion about the genuineness of activities of the assessee and compliance of requirements of any other law for the time being in force by the assessee as are material for the purpose of achieving its objects.

8. In view of the above, the application filed by the assessee is treated as non-maintainable and hence, disposed off for statistical purposes without going into the merits of the case and no adverse inference is drawn against the assessee.”

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

- “1. Appellant contends that, appellant's application for registration u/s 12A of ITA, 1961 is Bonafide as regards charitable object and activities. Appellant further contends that, Appellant is keen to submit all requisite documents and proofs before the I-T authorities to justify the charitable object and activities.
2. Appellant contends that, Appellant unfortunately, glossed over the task of submitting reply to the notice dated 19/02/2025 due to some pressing constraints at end of one of its Trustee who is looking after the I-T compliances. Appellant is keen to ensure all requisite compliances if one more opportunity for the compliances is extended.
3. The learned CIT (Exemption), Pune ought to have appreciated that appellant's activities are genuine & bonafide, and appellant was granted registration u/s 12A of the ITA, 1961 by the learned CIT (Exemption) on 21/08/2024 for AY 2021-22 to AY 2025-26 on similar set of facts.
4. Appellant craves leave to add, alter, clarify, explain, modify, delete any or all of the grounds of appeal, and to seek any just and fair relief.”

5. Admittedly, the facts of the case in ITA No.1355/PUN/2025 are similar to that of ITA No.1356/PUN/2025 narrated above. Similar grounds have been raised in ITA No. 1355/PUN/2025 which read as under:

- “1. Appellant contends that, appellant's application for registration u/s 80G of ITA, 1961 is Bonafide as regards charitable object and activities. Appellant further contends that, Appellant is keen to submit all requisite documents and proofs before the I-T authorities to justify the charitable object and activities.
2. Appellant contends that, Appellant unfortunately, glossed over the task of submitting reply to the notice dated 19/02/2025 due to some pressing constraints at end of one of its Trustee who is looking after the I-T compliances. Appellant is keen to ensure all requisite compliances if one more opportunity for the compliances is extended.
3. The learned CIT (Exemption), Pune ought to have appreciated that appellant's activities are genuine & bonafide, and appellant was granted registration u/s 80G of the ITA, 1961 by the learned CIT (Exemption) on 21/08/2024 for AY 2021-22 to AY 2025-26 on similar set of facts.
4. Appellant craves leave to add, alter, clarify, explain, modify, delete any or all of the grounds of appeal, and to seek any just and fair relief.

6. It is the submission of the Ld. AR that since the Ld. CIT(E) has rejected the grant of registration u/s 12A of the Act and cancelled the

provisional registration granted earlier, he refused to grant approval u/s 80G of the Act.

7. The Ld. AR, at the outset, submitted that the Ld. CIT(E) has rejected the assessee's application for registration under section 12A of the Act on account of non-compliance of the final notice/show cause notice wherein certain discrepancies were pointed out by the Ld. CIT(E). He submitted that the non-compliance before the Ld. CIT(E) was not intentional but it was unintentionally glossed over due to some pressing constraints at the end of one of its trustee who was looking after the compliances. He therefore prayed that in the interest of justice, the assessee may be provided with an opportunity to present and substantiate its case before the Ld. CIT(E) by filing all the requisite details/ documents to his satisfaction and the matter may be restored back to his file for fresh adjudication on merits.

8. The Ld. DR, on the other hand, supported the order of the Ld CIT(E).

9. We have heard Ld. Representatives of the parties, perused the material available on record. It is an admitted fact that the assessee filed some response to the initial notice issued by the Ld. CIT(E), however, the same were not to the satisfaction of the Ld. CIT(E). The assessee thereafter failed to comply with the subsequent show cause notice requiring the assessee to submit certain documents/details. The Ld. CIT(E) therefore rejected the application of the assessee u/s 12A for the reason recorded in para 7 of his impugned order reproduced above in the preceding paragraph. The assessee's application for grant of approval u/s 80G has also been rejected by the Ld. CIT(E) on the similar grounds. Further, since the application for grant of registration u/s 12A of the Act was rejected and the provisional registration granted earlier was cancelled, he also rejected the application for grant of approval u/s 80G of the Act.

10. Considering the totality of the facts and in the circumstances of the case enumerated above and in the interest of justice, we deem it proper, to set aside the impugned order(s) of the Ld. CIT(E) and restore the issue(s) to his file with a direction to grant one final opportunity to the assessee to

explain and substantiate its case to his satisfaction by filing the requisite details and decide both the applications of the assessee under section 12A and 80G of the Act afresh as per fact and law. The assessee is also hereby directed to remain vigilant in accessing notices of hearing and make his submissions on the appointed date without seeking any adjournment under any pretext unless required for the sufficient cause, failing which the Ld. CIT(E) shall be at liberty to pass appropriate order(s) as per law. We hold and direct accordingly. The grounds raised by the assessee in both the appeals are accordingly allowed for statistical purposes.

11. In the result, both the appeals in ITA Nos.1356 & 1355/PUN/2025 filed by the assessee are allowed for statistical purposes.

Order pronounced in the open court on 29th October, 2025.

Sd/-
(R.K. Panda)
VICE PRESIDENT

Sd/-
(Astha Chandra)
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 29th October, 2025.
रवि

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, "ए" बेंच,
पुणे / DR, ITAT, "A" Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

//सत्यापित प्रति// True Copy//

आदेशानुसार / BY ORDER,

वरिष्ठ निजी सचिव / Sr. Private Secretary
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune