



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 No.534/PUN/2025

निर्धारण वर्ष / Assessment Year: -

Late Tilokchand Kuche Shikshan Prasarak Mandal, Plot No.17, Laxmidevi Balaji Mandir, Juni Mukundwadi, Aurangabad – 431001.	V s.	Commissioner of Income Tax, Exemption Pune.
PAN: AABTL3131C		
Appellant/ Assessee		Respondent / Revenue

Assessee by	Shri Vijay B. Ambhore
Revenue by	Shri Amit Bobde
Date of hearing	15/10/2025
Date of pronouncement	29/10/2025

**आदेश/ ORDER**

**PER DR. DIPAK P. RIPOTE, AM:**

This appeal filed by the Assessee is against the order of  
ld.Commissioner of Income Tax(Exemption), Pune rejecting the  
application for grant of registration under section 80G of the Income  
Tax Act, 1961 dated 09.12.2024. The assessee has raised following  
grounds of appeal :

*"1. The Learned Commissioner of Income Tax Exemption erred in  
rejecting the application for regular approval u/s 80G(5) of the Income  
Tax Act in an arbitrary manner.*



2. *The appellant's application for registration under Section 12AB was rejected on 09/09/2024. However, the ITAT order dated 13/11/2024 set aside the rejection, granting an opportunity to rectify the deficiencies. This order was not considered while deciding on the 80G application, leading to an unjust decision, which may be reconsidered through the intervention of the Hon'ble Appellate Authority.*

3. *The appellant requested that the regular approval process under Section 80G(5) be postponed until a final decision is made regarding the application for 12AB registration, as allowed by law. The denial of this reasonable request seems unjustified and may deserve reconsideration.*

4. *The cancellation of provisional approval under Section 80G, granted on 16/11/2021, is arbitrary, as the appellant had complied with all procedural requirement.*

5. *The appellant craves leave to add, amend or alter the grounds of appeal at the time of hearing, if need arise.*

6. *The other grounds will be argued at the time of the final hearing.*

*It is therefore prayed that*

a) *That this appeal may kindly be allowed.*

1. *The Learned Commissioner of Income Tax Exemption erred in rejecting the application for regular approval u/s 80G(5) of the Income Tax Act in an arbitrary manner.*

2. *The appellant's application for registration under Section 12AB was rejected on 09/09/2024. However, the ITAT order dated 13/11/2024 set aside the rejection, granting an opportunity to rectify the deficiencies. This order was not considered while deciding on the 80G application, leading to an unjust decision, which may be reconsidered through the intervention of the Hon'ble Appellate Authority.*

3. *The appellant requested that the regular approval process under Section 80G(5) be postponed until a final decision is made regarding the application for 12AB registration, as allowed by law. The denial of this reasonable request seems unjustified and may deserve reconsideration.*



4. *The cancellation of provisional approval under Section 80G, granted on 16/11/2021, is arbitrary, as the appellant had complied with all procedural requirement.*

5. *The appellant craves leave to add, amend or alter the grounds of appeal at the time of hearing, if need arise.*

6. *The other grounds will be argued at the time of the final hearing.*”

**Findings & Analysis :**

2. In this case, Assessee had applied for registration u/s.80G of the Act, on 26.06.2024. Ld.CIT(E) issued various notices to the Assessee. Assessee filed submission before ld.CIT(E). Ld.CIT(E) rejected Assessee’s application for registration u/s.80G of the Act, the relevant paragraphs of 7.1 and 7.2 of the rejection order are reproduced here as under :

*“7.1 In the instant case it is noticed that the assessee has neither furnished a copy of regular registration u/s 12AB read with section 12A(1)(ac)(i)/12A(1)(ac) (iii) nor any copy of regular approval under section 10(23C) read with clause (i) / (iii) of first proviso to the said section and the case is not covered under the exclusions provided vide proviso to clause (i) of section 80G(5) of the Act. The assessee is not approved under section 10(23AA) of the Act. The assessee is also not a Regimental Fund or Non-Public Fund established by the armed forces of the Union for the welfare of the past and present members of such forces or their dependants. In fact, the application of the assessee in form No.10AB for registration u/s 12AB filed under the provisions of section 12A(1)(ac)(ii) of the Act has been rejected vide order dated 09/09/2024. Therefore, the condition (i) of section 80G(5) of the Income Tax Act, 1961 is also not fulfilled in this case.*



*7.2 Further, the assessee has furnished a copy of Hon'ble ITAT order dated 13/11/2024 wherein the case was set aside for deciding the application afresh on merit. It has requested to give effect to the subject order along with the present application. However, it is verified from the record that the said order of the Hon'ble ITAT has not yet been received in this office till the date of passing this order. In view of the limitation date which is 31/12/2024 in the present case, the present proceedings can also be not kept in abeyance as has been requested by the applicant. Also, giving effect to the order of the Hon'ble ITAT are different proceeding and can not be linked with the present proceedings.”*

2.1 Thus, Id.CIT(E) has rejected assessee's application only on one ground that Assessee do not have registration u/s.12AB r.w.s. 12A of the Act. However, the Id.CIT(E) has also mentioned in para 7.2 that Hon'ble ITAT vide order dated 13.11.2024 has set-aside the order u/s.12A of the Act, for denovo adjudication.

2.2 In these facts and circumstances of the case, the order u/s.80G is also set-aside to Id.CIT(E) for denovo adjudication. The Id.CIT(E) shall provide opportunity of hearing to the Assessee. The Assessee shall file necessary details before the Id.CIT(E). Accordingly, Grounds of appeal raised by the Assessee are allowed for statistical purpose.



3. There was a delay of 22 days in filing appeal. We are satisfied that there was a sufficient and reasonable cause for delay, hence, the Delay is condoned.

4. In the result, appeal of the Assessee is allowed for statistical purpose.

Order pronounced in the open Court on 29 October, 2025.

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

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

पुणे / Pune; दिनांक / Dated : 29 Oct, 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.