

IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE "A" BENCH : PUNE

BEFORE SHRI MANISH BORAD, ACCOUNTANT MEMBER &  
SHRI VIJAY BHAMORE, JUDICIAL MEMBER

I.T.A.Nos.2755 & 2756/PUN/2024

Kondiram Tryambak Potdar Pandit Foundation, Sector 21, Scheme 4, Plot 74, Padmashri Yamuna Nagar, Pune-411044  PAN : AABTK 6933 B  (Appellant)	vs.	CIT (Exemption), Pune         (Respondent)
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For Assessee :	Shri Sarang Gudhate, CA
For Revenue :	Shri Amol Khairnar, CIT-DR

Date of Hearing :	12.11.2025
Date of Pronouncement :	14.11.2025

**ORDER**

**PER : MANISH BORAD, AM**

These appeals at the instance of the assessee are directed against the separate orders of Ld. Commissioner of Income Tax (Exemption), Pune [**"CIT(E)"**] evenly dated 05/11/2024; whereby applications for regular registration u/s. 12A(1)(ac) and for grant of approval u/s. 80G(5) of the Income Tax Act, 1961 (**"Act"**), have been rejected.

2. The grounds of appeal raised before us in the instant two appeals are against the findings of Ld.CIT(E) rejecting the assessee's applications for regular registration u/s. 12A(1)(ac)(iii) r.w.s. 12AB of the Act and approval u/s. 80G(5) of the Act.

3. At the outset, learned counsel for the assessee fairly admitted that the assessee failed to furnish the details and other submissions and also not responded to the discrepancies communicated by the Ld.CIT(E). He further submitted that the reasonable cause prevented the assessee from filing the necessary details, and prayed that if one more opportunity is granted, then the assessee shall furnish the details to the satisfaction of the Ld.CIT(E) in order to grant regular registration u/s. 12A(1)(ac)(iii) of the Act as well as approval u/s. 80G(5) of the Act.

4. Ld. Departmental Representative (DR) supported the orders of the Ld.CIT(E).

5. We have heard the rival submissions and perused the records placed before us.

6. We observe that the assessee is a charitable organization established with an object to provide education and medical relief to the people below poverty line. The assessee has been granted provisional registration u/s. 12AB r.w.s. 12A(1)(ac)(vi) of the Act dated 06/04/2022, and subsequently has filed

application for regulation registration u/s. 12A(1)(ac)(vi) on prescribed Form No.10AB on 30/06/2024. Similarly, the assessee also filed application for grant of approval u/s. 80G(5) of the Act on 30/06/2024. Various discrepancies were communicated by the Ld.CIT(E) and certain other informations were already called for to verify the carrying out of charitable activities and other financial details. However, the assessee failed to furnish the details called for by the Ld.CIT(E), resulting into dismissal of the application for regular registration u/s. 12A(1)(ac)(iii) of the Act and grant of approval u/s. 80G(5) of the Act. Before us, the only request of the assessee is that in absence of granting proper opportunity, the assessee could not furnish the details and, therefore, sought one more opportunity to go before the Ld.CIT(E).

7. We note that the assessee is a charitable organization and sufficient opportunity has not been granted to furnish various details called for by the Ld.CIT(E) as appearing in page nos. 3-9 of the impugned order. Certainly collecting the said details, the assessee needs some time and therefore, for considering the facts and circumstances of the case and also in the larger interest of justice, we deem it appropriate to afford one more opportunity to the assessee and remit back the issue on regular registration u/s. 12A(1)(ac)(iii) of the Act as well as approval under clause (iii) of first proviso to section 80G(5) of the Act, back to the file of Ld.CIT(E) for fresh

adjudication and to decide in accordance with law. Needless to mention that Ld.CIT(E) shall afford reasonable opportunity of hearing to the assessee. Assessee is also directed to remain vigilant and not to take unnecessary adjournments unless required for reasonable cause. Impugned orders are set aside and the grounds of appeal raised by the assessee in the instant two appeals are allowed for statistical purposes.

8. In the result, both the appeals of the Assessee are allowed for statistical purposes.

Order pronounced in the open Court on 14.11.2025.

Sd/-  
[VINAY BHAMORE]  
JUDICIAL MEMBER

Sd/-  
[MANISH BORAD]  
ACCOUNTANT MEMBER

Pune, Dated 14<sup>th</sup> November, 2025

vr/-

Copy to

1.	The appellant
2.	The respondent
3.	The CIT(A), Pune concerned.
4.	D.R. ITAT, "A" Bench, Pune.
5.	Guard File.

By Order

//True Copy //

Assistant Registrar,  
ITAT, Pune.