

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

BEFORE SHRI MANISH BORAD, ACCOUNTANT MEMBER  
AND  
SHRI VINAY BHAMORE, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.1643/PUN/2025

Omsai Loksanchalit Sadhan Kendra, Saaraswati Mangal Karyalay, Kasba Peth Burud Galli, Phaltan Satara- 415523. PAN : AADFO1165H	Vs.	CIT, Exemption, Pune.
Appellant		Respondent

Assessee by : Smt. Deepa Khare  
Revenue by : Shri Amol Khairnar

Date of hearing : 13.11.2025  
Date of pronouncement : 14.11.2025

**आदेश / ORDER**

**PER VINAY BHAMORE, JM:**

This appeal filed by the assessee is directed against the order dated 22.09.2023 passed by Ld. CIT, Exemption, Pune rejecting the application for registration u/s 12AB of the IT Act.

2. There is delay in filing of the present appeal. We are satisfied with the reasons mentioned in the affidavit for condonation that the applicant was prevented by sufficient cause for not filing the appeal

within the prescribed time limit. After hearing Ld. DR, we condone the delay and proceed to adjudicate the appeal.

3. Facts of the case, in brief, are, that the assessee filed its application for registration in Form No.10AB under clause (iii) of section 12A(1)(ac) of IT Act on 09.03.2023. With a view to verify the genuineness of 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 by Ld. CIT, Exemption, Pune through ITBA portal on 27.05.2023 requesting the assessee to upload certain information/clarification. The desired information was furnished by the assessee. On verification of said information furnished by the assessee, Ld. CIT, Exemption, Pune found certain discrepancies in the information furnished by the assessee and issued another notice on 12.09.2023. Since the assessee has not furnished any reply in response to notice dated 12.09.2023, Ld. CIT, Exemption, Pune rejected the application for registration and also cancelled the provisional registration granted to the assessee on 28.03.2022 u/s 12AB r.w.s. 12A(1)(ac)(vi) of the IT Act.

4. It is this order against which the assessee is in appeal before this Tribunal.

5. Ld. AR appearing from side of the assessee submitted before us that Ld. CIT, Exemption, Pune has not provided proper opportunity to the assessee and, therefore, the impugned order of Ld. CIT, Exemption, Pune is not justified. It was submitted that the last notice was issued on 12.09.2023 asking for various information and other details and the compliance was required to be made on or before 18.09.2023. It was submitted that lots of information was already furnished by the assessee and again various information was required through the above notice dated 12.09.2023 and only six days were provided to the assessee to furnish the desired information. Ld. AR submitted before the Bench that Ld. CIT, Exemption, Pune ought to have provided one more opportunity to the assessee since the last date to decide the application was 30.09.2025. Accordingly, it was requested before the Bench to set-aside the impugned order passed by Ld. CIT, Exemption, Pune with a direction to provide at least one more opportunity to furnish the requisite documents/information as desired by Ld. CIT, Exemption, Pune.

6. Ld. DR appearing from the side of the Revenue relied on the order of Ld. CIT, Exemption, Pune and requested to confirm the same.

7. We have heard Ld. Counsels from both the sides and perused the material available on record. We find that admittedly the assessee made compliance to the initial notice issued by the Ld. CIT, Exemption, Pune and could not file reply in response to final notice. It is the sole contention of the assessee trust that one more opportunity may kindly be provided to furnish reply before Ld. CIT, Exemption, Pune.

8. Considering the totality of the facts of the case, & also in the interest of justice and without going into merits of the case, we set-aside the order passed by Ld. CIT, Exemption, Pune and remand the matter back to him with a direction to decide the application for registration afresh as per fact and law after providing reasonable opportunity of hearing to the assessee. The assessee is also hereby directed to comply with the notices issued by Ld. CIT, Exemption, Pune and produce requisite documents/information/ submissions in support of the application for registration without taking any adjournment under any pretext, otherwise, Ld. CIT, Exemption,

Pune shall be at liberty to pass appropriate order as per law. Thus, the grounds of appeal raised by the assessee are allowed for statistical purposes.

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

Order pronounced on this 14<sup>th</sup> day of November, 2025.

Sd/-  
(MANISH BORAD)  
ACCOUNTANT MEMBER

Sd/-  
(VINAY BHAMORE)  
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 14<sup>th</sup> November, 2025.

*Sujeet*

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT, Exemption, Pune.
4. The Pr CIT/CIT concerned.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "A" बेंच, पुणे / DR, ITAT, "A" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

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