

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.1717/PUN/2025

Karmanye Vadhikaraste Foundation, Ground Floor, A2-G02, S.No.64, Geras Greens, Villa Soc., Behind Eon IT Park, Pune- 411014. PAN : AAICK9637J	Vs.	CIT, Exemption, Pune.
Appellant		Respondent

Assessee by : Shri Saurabh Jitendra Patil  
Revenue by : Shri Amol Khairnar

Date of hearing : 12.11.2025  
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 is a trust applied for registration in Form 10AB u/s 12A(1)(ac)(ii) of the Act on 15.03.2023. Ld. CIT, Exemption, Pune found that the application was furnished u/s 12A(1)(ac)(ii) of the Act instead of u/s 12A(1)(ac)(iii) of the IT Act, accordingly a notice dated 12.07.2023 was issued to the assessee to submit clarification in this regard on or before 24.07.2023. Not being satisfied with the explanation furnished by the assessee on 14.09.2023 in response to notice dated 12.07.2023, Ld. CIT, Exemption, Pune rejected the application for registration. It is this order against which the assessee is in appeal before this Tribunal.

4. Ld. AR appearing from the side of the assessee submitted that the rejection order passed by Ld. CIT, Exemption, Pune is unjustified. It was submitted that due to a typographical/inadvertent error the application was filed u/s 12A(1)(ac)(ii), whereas the assessee was required to file application u/s 12A(1)(ac)(iii) of the Act. It was further submitted that application was filed by its own without help of any tax professional and due to this the above

mistake occurred. Accordingly, it was prayed before the Bench that mentioning of wrong section code in the application is curable defect and one opportunity may kindly be provided to the assessee trust to explain his case before Ld. CIT, Exemption, Pune. In support of above contention, Ld. AR relied on the decision passed by Co-ordinate Bench of this Tribunal in the case of Shree Swaminarayan Gadi Trust vs. CIT, [2024] 162 taxmann.com 772 (Surat-Trib.) order dated 13.05.2024 wherein under identical situation Tribunal was pleased to allow the appeal of the assessee. Ld. AR further relied on another decision of the Co-ordinate Bench of this Tribunal in the case of Raj Krishan Jain Charitable Trust in ITA No.1553/Del/2024 order dated 05.06.2024, wherein under similar circumstances, the Tribunal was pleased to allow the appeal of the assessee. Accordingly, Ld. AR requested before the Bench to set-aside the order passed by Ld. CIT, Exemption, Pune and further requested to direct Ld. CIT, Exemption, Pune, to consider the application as filed under clause (iii) of section 12A(1)(ac) of the IT Act.

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

6. We have heard Ld. Counsels from both the sides and perused the material available on record and also copy of case laws relied on by the assessee. We find that admittedly, the assessee trust was required to file application under clause (iii) of section 12A(1)(ac) of the IT Act but due to inadvertent error the application was filed under clause (ii) of section 12A(1)(ac) of the IT Act and for this reason alone Ld. CIT, Exemption, Pune rejected its application for registration. We find that under identical situations, a Co-ordinate Bench of this Tribunal in the case of Raj Krishan Jain Charitable Trust (supra) allowed the appeal of the assessee by observing as under :-

*“9. As contended the appellant has committed a technical mistake in making the application under Section 12A(1)(ac)(ii) instead of clause (iii) of clause (ac) of sub-section (1) of section 12A of the Act. As pointed out the appellant has filed revised form 10AB for seeking registration under the correct provision i.e. Section 12A(1)(ac)(iii) which can also be considered.*

*10. In consonance with the decision rendered by the co-ordinate Bench, the typographical error deserves to be corrected. Accordingly, the appeal deserves to be allowed and impugned order dated 15.03.2024 of Ld. CIT (E) is liable to be set aside. Hence, the appeal is allowed and we set aside the order of Ld. CIT(E) dated 15-03-2024 and remand the matter back to the file of the CIT(E) for fresh adjudication*

*by considering amended application of the appellant under Section 12A(1)(ac)(iii) of the Act, or he can call for amended application from the appellant.*

*11. In the result, the appeal filed by the assessee is allowed for statistical purpose.”*

7. Respectfully following the above decision passed by the Coordinate Bench of this Tribunal (supra), & considering the totality of facts of the case & in the interest of justice, we deem it proper to set-aside the order passed by Ld. CIT, Exemption, Pune and remand the matter back to him with a direction to treat the application already filed by the assessee as under clause (iii) of section 12A(1)(ac) of the IT Act instead of under clause (ii) of section 12A(1)(ac) of the IT Act and decide the same as per fact and law after providing reasonable opportunity of hearing to the assessee. The assessee is also hereby directed to respond to the notices issued by Ld. CIT, Exemption, Pune in this regard and produce supporting documents/evidences in support of 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 filed by the assessee are partly allowed.

8. 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.