

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.1211/PUN/2025

Nashik District Table Tennis Association, ¾, Patel Avenue, Chandak Circle, Tidke Colony, Nashik- 422002. PAN : AABTN8380R	Vs.	CIT, Exemption, Pune.
Appellant		Respondent

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

Date of hearing : 12.11.2025
Date of pronouncement : 17.11.2025

आदेश / ORDER

PER VINAY BHAMORE, JM:

This appeal filed by the assessee is directed against the order dated 07.03.2025 passed by Ld. CIT, Exemption, Pune rejecting the application for approval u/s 80G of the IT Act.

2. Facts of the case, in brief, are, that the assessee filed its application for approval in Form No.10AB under clause (iii) of first proviso to sub-section (5) of section 80G of the Act on 29.09.2024.

With a view to verify the genuineness of activities of the assessee

and fulfilment of conditions laid down in clause (i) to (v) of section 80G(5) of the Act, notices were issued through ITBA portal requesting the assessee to upload certain information/clarification. The assessee in response to above notices furnished desired information as mentioned in the notices. After verifying these details, Ld. CIT, Exemption, Pune dismissed the application for approval u/s 80G(5) of the Act by observing as under :-

“6.1 The reply of the assessee is considered. However, the same is not accepted. As it is seen from the submissions that the activities were already commenced 27/01/1983. Further, as per the copy of order of provisional approval under section 80G(5) read with clause (iv) of first proviso to section 80G(5) of the Income Tax Act, 1961, the date of provisional approval is 07/12/2022. As per the provisions of clause (iii) of first proviso to section 80G(5) of the Income Tax Act, 1961, where a trust or institution has been provisionally approved under section 80G(5)(iv) of the Act, the application for regular approval under section 80G(5)(iv) is required to be filed within 6 months from the date of commencement of activities. Since, the activities were already commenced as on the date of provisional approval, the trust was required to file the present application within 6 months from the date of provisional approval i.e. on or before 06/06/2023. The extended time limit as per CBDT Circular No. 7 of 2024 was 30/06/2024. However, the present application filed by the trust is on 29/09/2024 i.e. after the expiry of period under clause (iii) of first proviso to section 80G(5) of the Act. Thus, trust has failed to file the present application within the time limit allowed under clause (iii) of first proviso to section 80G(5) of the Income Tax Act, 1961.

7. Considering the above facts discussed as above, the application filed by the assessee is hereby rejected.”

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

4. Ld. AR appearing from side of the assessee submitted before us that the order passed by Ld. CIT, Exemption, Pune is not justified. Ld. AR submitted before us that the application for registration u/s 12AB of the Act has already been accepted and registration u/s 12AB is granted to the assessee. Ld. AR submitted before us that in the light of CBDT Circular which provides extended time upto 30.06.2024, apparently there is delay of 89 days in filing of the application for approval u/s 80G(5) of the Act before Ld. CIT, Exemption, Pune. Apart from above, Ld. AR submitted before us that the provisional approval u/s 80G(5) of the Act was granted vide order dated 07.12.2022 and valid till 31.03.2025 i.e. Assessment Year 2025-26 and therefore, the assessee could have filed the impugned application six months prior to expiry of provisional approval i.e. upto 30.09.2024 and in the instant case the application was filed on 29.09.2024 which is well within the time limit prescribed under the Act. Accordingly, Ld. AR requested before the Bench to set-aside the order passed by Ld. CIT, Exemption, Pune and requested to allow the application for approval u/s 80G(5) of the Act.

5. Ld. DR appearing from 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. In this regard, we find that admittedly the provisional approval was valid upto 31.03.2025 i.e. upto assessment year 2025-26 and the assessee was required to file application for final approval u/s 80G(5) of the Act prior to six months from the expiry of the provisional approval i.e. on or before 30.09.2024. And the assessee has already filed the impugned application for approval u/s 80G(5) of the Act on 29.09.2024 which is well within the prescribed time limit.

7. Considering the totality of the facts of case and in the interest of justice, we deem it appropriate to set-aside the order passed by Ld. CIT, Exemption, Pune and remand the matter back to his file with a direction to decide the application for approval u/s 80G(5) of the Act 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 in support of the application for approval u/s 80G(5) of the Act 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.

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

Order pronounced on this 17th day of November, 2025.

Sd/-
(MANISH BORAD)
ACCOUNTANT MEMBER

Sd/-
(VINAY BHAMORE)
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 17th 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.