

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

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

I.T.A.Nos. 1640 & 1641/PUN/2025

Golden Eagles Foundation, Build B8/12, Babasaheb Harpale Nagar, Sahakar GS, Pune-412308 PAN : AADTG 9710 G (Appellant)	vs.	CIT (Exemption), Pune (Respondent)
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For Assessee :	None
For Revenue :	Shri Amol Khairnar, CIT-DR

Date of Hearing :	12.11.2025
Date of Pronouncement :	18.11.2025

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 03/06/2025; 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. Perusal of the record indicates that the assessee failed to furnish the details and other submissions and also not responded to the discrepancies communicated by the Ld.CIT(E). It is observed from the grounds of appeal that the only prayer is to provide one more opportunity, so that the assessee can furnish the details to the satisfaction of the Ld.CIT(E) in order to get 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 Ld.DR and perused the records placed before us. 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 22/06/2022, and subsequently has filed application for regulation registration u/s. 12A(1)(ac)(vi) on prescribed Form No.10AB on 21/01/2025. Similarly, the assessee also filed application for grant of approval u/s. 80G(5) of the Act on 21/01/2025. Various discrepancies were communicated by the Ld.CIT(E) and certain other informations were also called for to verify the

carrying out of charitable activities and to examine the 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 for collecting the said details, the assessee needs some time and therefore, 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 of 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 a fresh adjudication and to decide in accordance with law. Needless to mention that reasonable opportunity of being heard shall be granted to the assessee by Ld.CIT(E). We also direct the assessee 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 18.11.2025.

Sd/-
[VINAY BHAMORE]
JUDICIAL MEMBER

Sd/-
[MANISH BORAD]
ACCOUNTANT MEMBER

Pune, Dated 18th 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.

//True Copy //

By Order

Assistant Registrar,
ITAT, Pune.