

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. 640 & 641/PUN/2025

Jai Shree Khatu Shyam Mitra Mandal Trust, Plot No.149B, Sector-23, Nigdi, Yamuna Nagar, Pune-411 044. PAN : AAETJ 3855 G (Appellant)	vs.	ITO (Exemption), Ward-1(1), Pune (Respondent)
---	-----	---

For Assessee :	None
For Revenue :	Shri Amol Khairnar, CIT-DR

Date of Hearing :	13.11.2025
Date of Pronouncement :	19.11.2025

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)"**], dated 15/03/2024 & 19/03/2025 framed under section 12AB and 80G(5) of the Income Tax Act, 1961 (**"Act"**); whereby applications for regular registration u/s. 12A(1)(ac) of the Act and for grant of approval u/s. 80G(5) of the Act have been rejected.

2. When the case called for, none appeared on behalf of the assessee. In the past also, the assessee failed to appear on the

date fixed for hearing on 11/08/2025 and 12/11/2025. We, therefore, proceed to adjudicate the appeals *ex-parte qua* assessee with the assistance of Ld. Departmental Representative (DR) and the documents available on record.

3. These appeals are barred by limitation by 300 & 296 days respectively. Applications for condonation of delay along with affidavit has been filed. Perusal of the same indicates that reasonable cause prevented the assessee from filing the appeals before this Tribunal within the prescribed time limit and that the delay is not intentional and the assessee would not have gained from filing the appeal with delay. We, therefore, adopting a justice oriented approach and also taking guidance from the judgments of Hon'ble Apex Court in the case of *Collector, Land Acquisition, Anantnag & Anr. Vs. Mst. Katiji & Ors.* [(1987) 2 SCC 107] and in the case of *Inder Singh Vs. State of Madhya Pradesh* judgment dated 21.03.2025 (2025 INSC 382), hereby condone the delay of 300 & 296 days in filing of the instant two appeals before this Tribunal and admit them for adjudication.

4. At the outset, learned counsel for the assessee submitted that ITA No. 640/PUN/2025 is against the rejection of application for regular registration u/s. 12A(1)(ac)(vi) of the Act and ITA No.641/PUN/2025 is against the rejection of application filed for getting approval u/s. 80G(5) of the Act.

He fairly admitted that the assessee could not respond to the notices issued by the Ld.CIT(E) and therefore, both the impugned issues u/s. 12A(1)(ac)(vi) and 80G(5) of the Act may please be restored to the file of Ld.CIT(E) for adjudication afresh.

5. On the other hand, learned DR supported the order of the Ld.CIT(E).

6. We have heard rival contentions and perused the records placed before us. We observe that the assessee is a charitable trust and after obtaining provisional registration on 26/12/2022, filed separate applications evenly dated 30/09/2023 for regular registration u/s. 12A(1)(ac)(vi) of the Act and grant of approval u/s. 80G(5) of the Act. Ld.CIT(E) issued notices to the assessee calling for various information and other discrepancies in regard to both the applications, but the assessee failed to respond, resulting into rejection of both the applications.

7. We have considered the prayer made by the learned counsel for the assessee and in the larger interest of justice and being fair both the parties, deem it proper to remit back the issues raised in the instant appeals for regular registration u/s. 12A(1)(ac) of the Act and for grant of approval u/s. 80G(5) of the Act to the file of the Ld. CIT(E) for afresh adjudication. Needless to mention that Ld.CIT(E) shall afford reasonable

opportunity of hearing to the assessee to furnish relevant information and other details. We also direct the assessee to remain vigilant and not to take adjournments unless otherwise required for reasonable cause and file all the details called for by the Ld.CIT(E). Impugned orders are hereby set aside and effective grounds of appeals raised by the assessee are allowed for statistical purposes.

8. In the result, both the applications filed by the assessee are allowed for statistical purposes.

Order pronounced in the open Court on 19.11.2025.

Sd/-
[VINAY BHAMORE]
JUDICIAL MEMBER

Sd/-
[MANISH BORAD]
ACCOUNTANT MEMBER

Pune, Dated 19th 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.