



आयकर अपीलीय अधिकरण "बी" न्यायपीठ पुणेमें।  
IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE BENCHES "B" :: PUNE

BEFORE MS.ASTHA CHANDRA, JUDICIAL MEMBER  
AND  
DR.DIPAK P. RIPOTE, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No.1977 & 1978/PUN/2025

निर्धारण वर्ष / Assessment Year: -

Vaghmi Foundation, Property No.6, City Corner, Tingre Nagar, Pune – 411032. Maharashtra.	V s.	The CIT Exemption, Pune.
PAN: AAGCV7386P		
Appellant/ Assessee		Respondent / Revenue

Assessee by	Shri Kishor B Phadke
Revenue by	Shri Amit Bobde – CIT(DR)
Date of hearing	20/11/2025
Date of pronouncement	24/11/2025

**आदेश/ ORDER**

**PER DR. DIPAK P. RIPOTE, AM:**

These two appeals filed by the assessee are directed against the separate orders of Id.Commissioner of Income Tax(Exemption), Pune rejecting the application for grant of registration u/s.12A r.w.s 12AB and 80G(5) of the Income Tax Act, 1961(hereinafter referred to as 'the Act') dated 30.09.2022 and 22.11.2024 respectively. For the sake of convenience, these two appeals were heard together and are being disposed of by this common order. We treat the appeal in



ITA No.1977/PUN/2025 as lead case. The assessee has raised following grounds of appeal :

*“1. The learned CIT Exemption, Pune erred in law and on facts in rejecting appellant's application for registration u/s 12A of ITA, 1961 vide order dated 30/09/2022*

*2. The learned CIT Exemption, Pune erred in law and on facts in not providing reasonable opportunity of being heard to the appellant, as provided u/s 12AB of the ITA, 1961, to submit the details / information. Appellant undertakes to submit all the details/information required by the learned CIT Exemption, Pune if granted another opportunity of being heard.*

*3. The learned CIT Exemption, Pune; ought to have appreciated that appellant's activities are genuine and bonafide, and as such, eligible for registration u/s 12A of ITA, 1961.*

*4. Appellant craves leave to add, alter, clarify, explain, modify, delete any or all of the grounds of appeal, and to seek any just and fair relief.”*

**Submission of Id.AR :**

2. Ld.AR filed a paper book. Ld.AR submitted that in this case, Id.CIT(Exemption) granted registration u/s.12A(1)(ac)(i) of the Act, vide order dated 01.12.2022. The copy of the order is at page no.51 to 52 of the paper book. Ld.AR submitted that however, Assessee should have applied u/s.12A(1)(ac)(iii) of the Act. Ld.CIT(Exemption) noticed this fact while rejecting the application of the Assessee filed for 80G approval. Present appeal is against 12A rejected vide order dated 30.09.2022, with reference to



Application in Form No.10AB dated 30.03.2022 applied under section 12A(1)(ac)(iii) of the Act. Ld.AR submitted that the said application has been rejected only for non-compliance. Ld.AR submitted that once Id.CIT(Exemption) noted that Assessee is eligible for registration u/s.12A, then there is no reason for rejecting assessee's application dated 30.03.2022.

**Findings & Analysis :**

3. We have heard both the parties and perused the records.
4. Assessee is a company incorporated on 02.01.2019. Copy of the Incorporation Certificate is the page no.23 of the paper book. It is observed that Assessee received Provisional Registration on 28/05/2021 which was valid from A.Y. 2022-23 to A.Y.2024-25. Copy of the same is at page 29-30 of the Paper book.
  - 4.1 Then, assessee applied for Regular Registration in Form 10AB on 30/03/2022 under section 12A(1)(ac)(iii) of the Act. Ld.CIT(E) issued notice dated 26.08.2022 then, notice dated 16.09.2022. Since assessee failed to file the details, Id.CIT(Exemption) rejected assessee's application. We have perused Affidavit filed by Mr.Iqbal Abdulgani Shaikh-Director of the Assessee Company. On perusal



of the Affidavit, it is observed that there was sufficient reason for non-compliance.

5. In these facts and circumstances of the case, we set-aside the order dated 30.09.2022 to Id.CIT(Exemption) for denovo adjudication. Ld.CIT(Exemption) shall provide opportunity of hearing. Assessee shall file necessary documents before the Id.CIT(Exemption). Accordingly, grounds of appeal raised by the assessee are allowed for statistical purpose.

6. In the result, appeal of the assessee is allowed for statistical purpose.

**ITA No.1978/PUN/2025 – 80G :**

7. Ld.CIT(E) rejected Assessee's application for registration u/s.80G on account of non-availability of registration u/s.12A of the Act. Since we have set-aside the order u/s.12A for denovo adjudication, accordingly, we set-aside the order u/s.80G to Id.CIT(Exemption) for denovo adjudication. Accordingly, grounds of appeal raised by the assessee are allowed for statistical purpose.

8. In the result, appeal of the assessee is allowed for statistical purpose.



9. To sum up, both appeals of the assessee are allowed for statistical purpose.

Order pronounced in the open Court on 24 November, 2025.

**Sd/-**  
**MS.ASTHA CHANDRA**  
**JUDICIAL MEMBER**

**Sd/-**  
**Dr.DIPAK P. RIPOTE**  
**ACCOUNTANT MEMBER**

पुणे / Pune; दिनांक / Dated : 24 Nov, 2025/ SGR

**आदेशकीप्रतिलिपिअग्रेषित / Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A), concerned.
4. The Pr. CIT, concerned.
5. विभागीयप्रतिनिधि, आयकर अपीलीय अधिकरण, "बी" बेंच, पुणे / DR, ITAT, "B" Bench, Pune.
6. गार्डफ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// TRUE COPY //

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