



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

BEFORE DR. DIPAK P. RIPOTE, ACCOUNTANT MEMBER
AND
SHRI VINAY BHAMORE, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.1755/PUN/2025

निर्धारण वर्ष / Assessment Year:-

Sant Jaganade Maharaj Shikshan Mandal, Sr No.190/1, Plot No.38, Dondaicha SO., Sindkhede, Dhule – 425408. Maharashtra.	V s.	The Income Tax Officer, Exemption, Ward-1(1), Nashik.
PAN: AAABS1484Q		
Appellant/ Assessee		Respondent / Revenue

Assessee by	Shri Piyush Bafna and Shri Aakash Parakh – AR's
Revenue by	Shri Amit Bobde - DR
Date of hearing	18/11/2025
Date of pronouncement	24/11/2025

आदेश/ ORDER

PER DR. DIPAK P. RIPOTE, AM:

This is an appeal filed by the assessee against the order of
Id.Commissioner of Income Tax(Exemption)dated 05.11.2024
rejecting registration under section 80Gof the Income Tax Act,
1961. The Assessee has raised the following grounds of appeal:

*“1. On the facts and in the circumstances of the case, and as per
provisions & scheme of the Income Tax Act, 1961 (The Act) Hon'ble
CIT(Exemption) Pune has erred in rejecting the application of the*



appellant trust for final registration u/s 80G(5) of the Act, the impugned order may be quashed and the registration under section 80G(5) of the Act may kindly be restored.

2. On the facts and in the circumstances of the case, and as per provisions & scheme of the Act, the Hon'ble CIT(Exemption), Pune has erred in rejecting the application for registration under section 80G(5) of the Act, and therefore the Appellant be granted opportunity to prove/substantiate its charitable activities before Ld. CIT(E) Accordingly, the order passed by the Ld. CIT(E) be kindly set aside and Appellant be granted just and proper relief in this respect.

3. On the facts and in the circumstances of the case, and as per provisions & scheme of the Act, the Hon'ble CIT(Exemption), Pune has erred in rejecting the application for registration under section 80G(5) solely on the ground that the appellant does not have valid registration under section 12A, despite the fact that the Appellant has challenged the rejection order u/s 12A before Hon'ble Tribunal thus, the impugned rejection order u/s 80G may please be quashed and set aside, and registration under section 80G of the Act may be restored

4. The Appellant craves leave to add, amend, alter, modify, vary, or withdraw all or any of grounds of appeal, in the interest of justice, if necessary, at the time of hearing of the appeal”

Delay :

1.1 There is a delay of 172 days for filing appeal before this Tribunal. The Director of the Assessee filed an Affidavit containing reasons for the delay. We have perused the Affidavit and are



convinced that there is sufficient and reasonable cause for the delay.

Accordingly, we condone the Delay.

Findings & Analysis :

2. We have heard both the parties and perused the records.

2.1 Ld.Authorised Representative(ld.AR) filed a paper book

3. Assessee running a school in Tribal Area of Maharashtra.

Assessee filed copy of the approved issued by Government of

Maharashtra to the Assessee for running school.

Ld.CIT(Exemption) has rejected assessee's application for

registration u/s.80G of the Act, on the ground that Assessee do not

have registration u/s.12A r.w.s 12AB of the Act. In this case,

Assessee's appeal against rejection of registration u/s.12A of the

Act, was decided by this Tribunal in ITA No.1754/PUN/2025 and

directed the ld.CIT(Exemption) to grant registration to Assessee

u/s.12A of the Act.

4. In these facts and circumstances of the case, the order u/s.80G

of the ld.CIT(Exemption) is set-aside to ld.CIT(Exemption) for

denovo adjudication. The ld.CIT(Exemption) shall provide



opportunity of hearing to the Assessee. The Assessee shall file necessary documents before the Id.CIT(Exemption). Accordingly, grounds of appeal raised by the Assessee are allowed for statistical purpose.

5. In the result, appeal of the Assessee is allowed for statistical purpose.

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

Sd/-
VINAY BHAMORE
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.