



IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCHES "B", PUNE

BEFORE DR.MANISH BORAD, ACCOUNTANT MEMBER
AND SHRI VINAY BHAMORE, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.1477/PUN/2025

R L Education Sanstha Main Road, Sarafa Galli, Aurangabad 431 107 Maharashtra PAN : AACTR0100N	Vs.	CIT (Exemption), Pune
Appellant		Respondent

Appellant by	:	Shri Nikhil S Pathak
Respondent by	:	Shri Amit Bobde
Date of hearing	:	04.11.2025
Date of pronouncement	:	26.11.2025

आदेश / ORDER

PER DR. MANISH BOARD, ACCOUNTANT MEMBER :

The captioned appeal at the instance of appellant is directed against the order dated 23.05.2025 framed by Id. CIT (Exemption), Pune.

2. The sole grievance of the appellant is that Id.CIT(Exemption) erred in rejecting the appellant's application filed for regular approval u/s.80G(5)(ii) of the Income-tax Act, 1961.

3. We have heard the rival contentions and perused the record placed before us. We note that the appellant is a charitable trust and it was granted provisional approval u/s.80G(5) of the Act on 01.20.2021 for the period 01.04.2021 till A.Y. 2024-25. Thereafter, appellant applied for regular approval u/s.80G(5) of the Act and the same was granted on 29.10.2024 for A.Y. 2022-23 to A.Y. 2025-26. The assessee in



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terms of clause (ii) of sub-section (5) of section 80G of the Act had to again apply for regular approval u/s.80G(5) of the Act before the expiry of six months from the end of said period appellant filed application on 26.11.2024 on Form No.10AB, however, ld.CIT(Exemption) rejected the application observing as follows :

"6. The assessee furnished its reply in response to the notice on 07/03/2025. On the issue of delay the assessee has stated that " : The assessee respectfully submits that it was granted regular registration under Section 80G(5)(iii) for the period AY 2022-23 to AY 2025-26, vide registration number AACTR0100N24PN01, on 29.10.2024. This registration was issued after the renewal deadline of 30.09.2024 had passed. At the time, the assessee was still in the process of obtaining its regular registration and, as a result, did not possess the certificate to file for renewal within the prescribed time limit. The delay in filing was solely due to procedural constraints and not a result of any negligence or deliberate delay, since the registration certificate was not received by the assessee before due date of its renewal, the question of filing of application before due date does not arise as the registration certificate was not received by the assessee. Further, the validity of the Section 80G registration until AY 2025-26 was due to the fact that the Section 12A registration was valid from AY 2021-22 to AY 2025-26. Rejecting the application merely on the basis that it was not filed by 30.09.2024 is not warranted, considering the registration certificate was obtained after expiry of the due date on 29.10.2024. The assessee is attaching the registration certificate under section 80G of the Act issued to it on 29.10.24 in Annexure A. In addition, the assessee has obtained the renewal of its Section 12A registration on 05.02.2025, which is valid from AY 2026-27 to AY 2030-31 under registration number AACTR0100N24PN02. The assessee is attaching herewith the renewed registration certificate under section 12A of the Act as Annexure B. In view of the facts above, the assessee respectfully requests that its application be considered on merits basis."

6.1 The reply of the assessee is considered. However, the same is not found to be acceptable. As it seen from the submissions that the previous application was filed by the assessee on 14/05/2024 under clause (iii) of first proviso to sub-section (5) of section 80G of the Income Tax Act, 1961. It is also noted that the date of provisional approval under section 80G(iv) of the Act was 01/10/2021 and the date of expiry of provisional approval under section 80G(5)(iv) of the Act in the assessee's case was 31/03/2024. As per the provisions of clause (iii) of first proviso to section 80G(5) of the Act, 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) was required to be filed, at least six months prior



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to expiry of period of the provisional approval or within six months from the date of commencement of activities. Since, the period of provisional approval was due to expire on 31/03/2024, the application was required to be filed before 30/09/2023. However, the application filed by the assessee was on 14/05/2024 i.e. after the expiry of period allowed under clause (iii) of first proviso to section 80G(5) of the Act. However, the extended due date for filing of such application was 30/06/2024 as per CBDT, Circular No 7/2024 dated 25/04/2024. Also, it is seen that the order granting approval under section 12A(1)(ac)(iii) was approved on 31/03/2023. Therefore, order granting approval under section 80G(5)(iii) was issued on 29/10/2024. Also, there is a mandatory pre condition to have regular approval under section 12A(1)(ac) for approval under section 80G(5) Thus, the time.

4. Before us, ld. Counsel for the appellant submitted that six months period prior to expiry of the period of regular approval was expiring on 30.09.2024 however the regular approval which was valid for A.Y. 2022-23 to A.Y. 2025-26 has been issued on 29.10.2024 and therefore it was impossible to file application for second regular approval upto 30.09.2024 onwards.

5. Ld. Departmental Representative though supported the order of ld.CIT(Exemption) but failed to controvert the facts stated by ld. Counsel for the appellant.

6. We observe that as per clause (ii) of proviso to section 80G(5) states that institution or fund referred in clause (vi) that are approved by Principal Commissioner or the Commissioner shall make an application in the prescribed form and manner to the Principal Commissioner or Commissioner for grant of approval where the institution or fund is approved and the period of such approval is due to expire, atleast six months prior to expiry of the said period. We note that ld.CIT(Exemption) has referred to clause (iii) of proviso to section 80G(5) which is applicable only in cases where the institution or fund has been provisionally approved



and has to apply for regular approval. However, the case in hand is of the appellant which had already been granted regular approval u/s.80G(5) of the Act for A.Y. 2022-23 to A.Y. 2025-26 and it has to again apply for regular approval in terms of clause (ii) of the proviso to section 80G(5) and as per the said provisions considering the period of last approval, i.e. A.Y. 2022-23 to A.Y. 2025-26 the last date for filing of the application for regular approval is 30.09.2024 (since A.Y. 2025-26 refers to F.Y. 2024-25).

7. Now in the instant case, appellant could not file the application for regular approval u/s.80G(5) of the Act upto 30.09.2024 because the previous regular approval for A.Y. 2022-23 to A.Y. 2025-26 has been granted on 29.10.2024. Therefore, it was impossible for the assessee to file application for second regular approval upto 30.09.2024.

8. We observe that immediately after getting the approval on 29.10.2024 for A.Y. 2022-23 to A.Y. 2025-26 appellant has furnished the application for regular approval u/s.80G(5) of the Act on Form No.10AB on 26.11.2024. Since the last regular approval was granted on 29.10.2024, appellant at least should have been given 29 days of extra period for filing of application on Form No.10AB for regular approval which indicates that appellant has filed valid application on 26.11.2024.

9. We therefore fail to find any merit in the finding of Id.CIT(Exemption) and the same is reversed and Id.CIT(Exemption) is directed to issue regular approval under clause (ii) of section 80G(5) of the Act as applied by the appellant in the application on Form No.10AB on 26.11.2024.



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Effective grounds of appeal raised by the appellant are allowed.

10. In the result, appeal filed by the appellant is allowed.

Order pronounced on this 26th day of November, 2025.

Sd/-
(VINAY BHAMORE)
JUDICIAL MEMBER

Sd/-
(MANISH BORAD)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 26th November, 2025.
Satisfy

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr. CIT concerned.
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "B" बेंच,
पुणे / DR, ITAT, "B" Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

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