

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

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

I.T.A.No. 2379/PUN/2025

Sanvedna Educational and Charitable Trust, C/o Chandu Hansha Dalvi House No. 52, Owned House, Anand Koliwada, Dativali Village, Dive, Dist. Thane, Maharashtra  PAN : AAGTS 4216 G  (Appellant)	vs.	CIT (Exemption), Pune.         (Respondent)
--	-----	--

For Assessee :	None
For Revenue :	Shri Amit Bobde, CIT-DR

Date of Hearing :	27.11.2025
Date of Pronouncement :	28.11.2025

**ORDER**

**PER : MANISH BORAD, AM**

This appeal at the instance of the assessee is directed against the order of Ld. Commissioner of Income Tax (Exemption), Pune [**"CIT(E)"**], dated 05/08/2025 framed under section 12AB of the Income Tax Act, 1961 (**"Act"**) for the Assessment Year (**AY**) 2011-12, whereby application for regulation registration u/s. 12A(1)(ac)(ii) has been rejected.

2. When the case called for, none appeared on behalf of the assessee. We, therefore, proceed to adjudicate the appeal *ex-parte qua* assessee with the assistance of Ld. Departmental Representative (DR) and the documents available on record.

3. Registry has informed that there is a delay of 09 days in filing of the instant appeal. Application for condonation of delay, dated 11/10/2025 along with affidavit is placed on record. Various reasons have been mentioned in this application and duly considering the same, we find that the delay is not intentional and 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 09 days in filing of the instant appeal before this Tribunal and admit the appeal for adjudication.

4. With the assistance of Ld. DR, we on perusal of the impugned order observe that there was a failure on the part of the assessee to file the details as called for by the Ld.CIT(E) which mainly included non-furnishing of copy of regular registration in Form No. 10AC/10AD and also non-furnishing of self-certified copy of regular registration u/s. 12A or 12AA of the Act granted prior to 01/04/2021.

5. We on going through the grounds of appeal, notice that in ground No.1 assessee has stated that assessee's application has been rejected mainly on account of selection of wrong code. Such type of similar issues have come up for adjudication before this Tribunal in plethora of cases and a

consistent view has been taken to provide that for such selection of wrong code, assessee should not be suffered and should be given one more opportunity to furnish the application selecting correct code under which it is required to file the application u/s. 12A of the Act.

6. We therefore deem it appropriate to restore the issues raised in the instant appeal to the file of Ld.CIT(E) relating to registration u/s. 12A(1)(ac)(iii). Needless to mention that Ld.CIT(E) in the set aside proceedings shall afford reasonable opportunity of hearing to the assessee and shall pass a speaking order. Assessee is also directed 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). Thus, impugned order is hereby set aside and effective grounds of appeals raised by the assessee are allowed for statistical purposes.

7. In the result, appeal of the Assessee is allowed for statistical purposes.

Order pronounced in the open Court on 28.11.2025.

Sd/-  
[VINAY BHAMORE]  
JUDICIAL MEMBER

Sd/-  
[MANISH BORAD]  
ACCOUNTANT MEMBER

Pune, Dated 28<sup>th</sup> November, 2025

vr/-

Copy to

1.	The appellant
2.	The respondent
3.	The CIT(A), Pune concerned.
4.	D.R. ITAT, "B" Bench, Pune.
5.	Guard File.

//True Copy //

By Order

Assistant Registrar,  
ITAT, Pune.