

interpretational grounds in the absence of adverse material is unjustified.

2. *The impugned order is bad in law as it does not meet the test of a reasoned and speaking order and ignores material facts and evidence placed on record, warranting setting aside and directing grant of registration, OR in the alternative, restoration to the file of the learned CIT(Exemptions) for de novo adjudication after affording due opportunity.*

3. *The Appellant craves leave to add, alter, amend, OR withdraw any ground at the time of hearing.*

4. *On facts and in law, the learned CIT(Exemptions), Pune erred in rejecting the application for registration under Section 12A of 4 the Income-tax Act, 1961 by order dated 19.06.2025, without affording adequate and meaningful opportunity of being heard, thereby violating the principles of natural justice.*

5. *The learned CIT(Exemptions) erred in failing to appreciate that the Appellant had furnished replies to show cause notices dated 05.03.2025 and 20.05.2025 along with documents including organization details, applicability of the Bombay Public Trusts Act, undertaking on Section 2(15), and NOC for premises; absence of discussion of submissions renders the order non-speaking and arbitrary in the absence of discussion on these submissions.*

6. *The learned CIT(Exemptions) erred in holding that the absence of administrative/establishment expenses in the financial statements for FY 2023-24 was sufficient to doubt genuineness of activities, without considering that volunteer-driven trusts may legitimately incur minimal overhead expenses, which fact could have been clarified if further opportunity had been provided.*

7. *The learned CIT(Exemptions) erred in concluding non-fulfilment of Section 12A(1)(ac)(vi)(B) conditions without proper examination of bank statements, activity evidence, and compliance records that were specifically sought, thereby basing the rejection on suspicion rather than objective satisfaction as required under Section 12AB(1)(b)(i).*

2. None appeared on behalf of the assessee when the case was called repeatedly. From the case file, we noticed that on the previous occasion also assessee had sought adjournment and again today nobody appeared. On the other hand Ld. DR is ready with the arguments. Therefore, we have decided to proceed with the hearings as the case ex-parte.

3. We have heard Ld. DR, perused the material placed on record, judgments cited before us and also orders passed by the revenue authorities. From the records, we noticed that assessee had filed application in Form 10AB u/s 12A(1)(ac)(vi)-ITEM(B) of the Act before Ld. CIT(E) but could not submit the details called for by the Ld. CIT(A). Therefore in the absence of the required documents application filed by the assessee was rejected. Now before us assessee had taken ground No. 2 wherein the assessee had submitted that he had already placed material facts and evidences on record before Ld. CIT(E) which were not even considered by Ld. CIT(E). Assessee has also raised a specific ground No. 4 that matter in question was decided without affording '*adequate and reasonable opportunity*' of hearing. Although assessee has not placed on record before us any documentary evidences which were filed by him before Ld. CIT(E).

4. But be that as it may without going into the merits of the claim raised by the assessee, bench is of the view that one more opportunity be granted to the assessee to substantiate its claim before Ld. CIT(E). Since the assessee has not appeared before us even in spite of several calls, therefore a cost of Rs. 5000/- is imposed upon the assessee which shall be deposited in the Prime Minister Relief Fund and a copy of the receipt shall be placed on file before Ld. CIT(E) within 30 days from the date of receipt of this order. The assessee shall not seek any adjournment on frivolous grounds and shall remain cooperative during the course of proceedings.

6. Before parting, we make it clear that our decision to restore the matter back to the file of the Ld. CIT(E) shall in no way be construed as having any reflection or expression on the merits of the dispute which shall be adjudicated by the Ld. CIT(E) independently in accordance with law.

6. In the result the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the open court on 22/12/2025.

Sd/-
**(PRABHASH SHANKAR
ACCOUNTANT MEMBER)**

Sd/-
**(SANDEEP GOSAIN
JUDICIAL MEMBER)**

Mumbai:

Dated: 22/12/2025