

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

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

आयकर अपील सं. / ITA Nos.2651 & 2652/PUN/2025

Shikshan Prasarak Mandal, 1, Kasa, Kasa S.O., Thane- 401607. PAN : AAFAS7314H	Vs.	CIT, Exemption, Pune.
Appellant		Respondent

Assessee by : Shri Premal Gandhi
Revenue by : Shri M. M. Chate

Date of hearing : 22.12.2025
Date of pronouncement : 05.01.2026

आदेश / ORDER

PER VINAY BHAMORE, JM:

Both the above captioned appeals filed by the assessee are directed against the separate orders dated 30.05.2023 and 31.05.2023 passed by Ld. CIT, Exemption, Pune rejecting the application for registration in Form No.10AB under clause (iii) of section 12A(1)(ac) of the IT Act filed on 25.11.2022 and denying the application for approval in Form No.10AB under clause (iii) of

first proviso to sub-section (5) of section 80G of the IT Act filed on 28.11.2022.

2. There is delay in filing of both the above captioned appeals. Ld. AR appearing from the side of the assessee filed an application for condonation of delay duly supported by an affidavit and requested to condone the delay.

3. Ld. DR appearing from the side of the Revenue opposed the application for condonation of delay filed by the assessee. In support of his contentions, Ld. DR relied on the following decisions:-

- (i) Summit Aviation Private Limited vs. DCIT, ITA Nos.2829 to 2834/Del/2024 order dated 17.10.2025.
- (ii) C. I. Builders (P.) Ltd. vs. PCIT, [2025] 174 taxmann.com 534 (Madhya Pradesh).
- (iii) Rajneesh Kumar & Anr. vs. Ved Prakash, S.L.P. (Civil) Nos.935-936 of 2021 order dated 21.11.2024.

4. We have heard Ld. Counsels from both the sides and perused the case laws as well as application for condonation of delay duly supported by an affidavit. In this regard, we find that the assessee is an old trust established in the year 1965 to provide education to the adivasi students and also providing hostel facilities for the outside

adivasi students and is in receipt of government grant to achieve its objects. With regard to case laws relied on by Ld. DR, we find that all the cases are related to commercial concerns whereas the assessee is not a commercial concern, therefore, the case laws are not application to the facts of the instant case in hand. Accordingly, we find force in the arguments of Ld. Counsel of the assessee that the assessee trust was prevented by sufficient and reasonable cause in not furnishing the appeal within the prescribed time limit before the Tribunal. Accordingly, we condone the delay and proceed to decide the appeal on merits of the case.

ITA No.2651/PUN/2025 :

5. Facts of the case, in brief, are, that the assessee has filed application for registration in Form No.10AB under clause (iii) of section 12(1)(ac) of the IT Act on 25.11.2022. With a view to verify the genuineness of activities of the assessee and compliance to requirements of any other law for the time being in force by the trust/institution as are material for the purpose of achieving its objects, a notice was issued on 03.03.2023 by Ld. CIT, Exemption, Pune through ITBA portal requesting the assessee to upload certain

information/clarification. The desired information was furnished by the assessee. On verification of said information furnished by the assessee, Ld. CIT, Exemption, Pune found certain discrepancies in the information furnished by the assessee and issued another notice on 20.05.2023. Since the assessee has not furnished any explanation in reply to above said notice, Ld. CIT, Exemption, Pune was of the opinion that the assessee has not complied with the provisions of section 12AB(1)(b)(i) of the IT Act as well as the provisions of Rule 17A(2) of the IT Rules and therefore rejected the application for registration and also cancelled the provisional registration granted to the assessee u/s 12AB r.w.s. 12A(1)(ac)(vi) of the IT Act.

6. It is this order against which the assessee is in appeal before this Tribunal.

7. Ld. AR appearing from the side of the assessee submitted before us that Ld. CIT, Exemption, Pune has not provided proper opportunity to the assessee, & therefore the order is not justified. It was submitted that somehow the last notice was missed by the counsel of the assessee who was looking after the matter & in the absence of knowledge of any such notice the compliance could not

be made before Ld. CIT, Exemption, Pune. It was submitted that the access to the income tax portal was with the counsel of the assessee whose staff could not see the notice issued by Ld. CIT, Exemption, Pune. Accordingly, it was requested before the Bench to set-aside the order passed by Ld. CIT, Exemption, Pune and further requested to provide one opportunity to submit the documents/explanation in support of application for registration.

8. Ld. DR appearing from the side of the Revenue placed heavy reliance on the order passed by Ld. CIT, Exemption, Pune and requested to confirm the same.

9. We have heard Ld. Counsels from both the sides and perused the material available on record. We find that admittedly the compliance was made to first notice issued by the Ld. CIT, Exemption, Pune. It is the sole contention of the assessee that if one final opportunity is provided to the assessee, the assessee is in a position to support the application for registration before Ld. CIT, Exemption, Pune. Considering the totality of the facts of the case & in the interest of justice and without going into the merits of the case, we set-aside the order passed by Ld. CIT, Exemption, Pune and remand the matter back to him with a direction to decide the

application for registration afresh and as per fact and law after providing reasonable opportunity of hearing to the assessee. The assessee is also hereby directed to comply with the notices issued by Ld. CIT, Exemption, Pune and produce requisite documents/information in support of the application for registration, otherwise, Ld. CIT, Exemption, Pune shall be at liberty to pass appropriate order as per law. Thus, the grounds of appeal raised by the assessee are allowed for statistical purposes.

10. In the result, the appeal filed by the assessee in ITA No.2651/PUN/2025 is allowed for statistical purposes.

ITA No.2652/PUN/2025 :

11. The instant appeal is against the order passed by Ld. CIT, Exemption, Pune denying grant of approval u/s 80G(5) of the IT Act. Since we have remanded the issue of grant of registration u/s 12A(1)(ac)(iii) to the file of Ld. CIT, Exemption, Pune for *de novo* adjudication, therefore, in the interest of justice, it would be appropriate to remit the issue of grant of approval u/s 80G(5) as well to the file of Ld. CIT, Exemption, Pune being consequential, for *de novo* adjudication.

12. In the result, the appeal filed by the assessee in ITA No.2652/PUN/2025 is allowed for statistical purposes.

13. To sum up, both the above captioned appeals filed by the assessee are allowed for statistical purposes.

Order pronounced on this 05th day of January, 2026.

Sd/-
(MANISH BORAD)
ACCOUNTANT MEMBER

Sd/-
(VINAY BHAMORE)
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 05th January, 2026.

Sujeet

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

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

आदेशानुसार / BY ORDER,

// True Copy //

Assistant Registrar
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.