



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

BEFORE DR.MANISH BORAD, ACCOUNTANT MEMBER
AND MS. ASTHA CHANDRA, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.2411/PUN/2025

Shri Rajasthani Jain Shwetambar Sangh (Poorva Vibhag), 28 Somwar Peth, Pune 411011, Maharashtra PAN : AAATR1799P	Vs.	CIT (Exemption) Pune
Appellant		Respondent

Appellant by	:	Shri Shubham Rathi (Virtual)
Respondent by	:	Shri Amit Bobde
Date of hearing	:	14.01.2026
Date of pronouncement	:	20.01.2026

आदेश / ORDER

PER DR. MANISH BORAD, ACCOUNTANT MEMBER :

The captioned appeal at the instance of assessee is directed against the order dated 07.04.2025 framed by CIT (Exemption) Pune rejecting the application filed for regular registration u/s.12A(1)(ac)(iii) of the Act.

2. Registry has pointed out that there is delay of 133 days in filing of the appeal before this Tribunal. Assessee has filed an affidavit explaining the reasons which gave rise to delay and the contents of said Affidavit reads as under:

"2. I say that the order rejecting the application for registration of trust u/s 12A was served on email ID shewtamberjain@gmail.com on 07.04.2025 and, accordingly, the last day for filing an appeal before the Hon'ble ITAT was 06.06.2025. However, for the reasons narrated herein, the appeal is being filed on 17.10.2025. As such, there is a delay of 133 days (one hundred. and thirty-three days) in filing of the appeal.



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3. I say that on receipt of the rejection order, the Trust sought professional assistance from its tax consultant, CA Harish Sarda (hereinafter referred to as "Mr. Sordo"). Owing to an honest misunderstanding and lack of clarity on the proper appellate forum, Mr. Sarda, under bona fide understanding that the appropriate appellate authority against the rejection order under section 12A was the Commissioner of Income Tax (Appeals) [CIT(A)]. Accordingly an appeal was filed before the learned CIT(A) on 08.05.2025. A copy of the Form 35 filed before the CIT(A) is enclosed herewith and marked as Annexure "A."

4. I say that during a professional discussion held by Mr. Sarda with his colleagues on 13.10.2025, he realised that, as per law, the appeal against an order rejecting registration under section 12A lies before the Hon'ble ITAT and not before the CIT(A).

5. I say that upon this realisation, Mr. Sarda immediately informed the Trust of his bona fide mistake and initiated necessary corrective action to file the appeal before the Hon'ble ITAT without any further delay. Accordingly, the present appeal is being filed on 17.10.2025.

6. I say that the delay in filing the appeal has occurred solely due to a bona fide and inadvertent mistake on the part of the tax consultant regarding the appropriate appellate authority. The delay was neither intentional nor deliberate, and there was no mala fide intention or negligence on the part of the Trust.

7. I say that the Trust has acted promptly and diligently at every stage upon becoming aware of the correct legal position. It is, therefore, most humbly prayed that the Hon'ble Tribunal may kindly condone the delay in the interest of substantial justice.

3. Having gone through the reasons, we are satisfied that 'reasonable cause' prevented the assessee to file the appeal within the stipulated time. We note that the delay is not intentional and assessee would not have gained from filing the appeal with a delay. We therefore in light of judgments of Hon'ble Apex Court in the case of *Collector, Land Acquisition, Anantnag & Anr. Vs. Mst. Katiji & Ors.* reported in (1987) 2 SCC 107 and in the case of *Inder Singh Vs. State of Madhya Pradesh* judgment dated 21.03.2025 (2025 INSC 382) condone



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the delay of 133 days in filing of the instant appeal before this Tribunal and admit the appeal for adjudication.

4. At the outset, ld. Counsel for the assessee submitted that certain details could not be filed before ld. CIT (Exemption) and therefore requested to afford one more opportunity to go before ld.CIT (Exemption) to substantiate that the assessee is carrying out charitable activities. Reference made to the documents placed in the paper book running into 737 pages. Ld. CIT-DR did not object to the request made by ld. Counsel for the assessee.

5. We have heard the rival contentions and perused the record placed before me. We observe that the assessee is a charitable organisation and filed application for regular registration u/s.12A(1)(ac)(iii) of the Act in prescribed Form No.10AB on 14.10.2024. Partial compliances were made. However, certain details called for by ld. CIT (Exemption) for examining the genuineness of the charitable activities carried out by the assessee society remained to be furnished. Perusal of the impugned order indicates that paper book filed by the assessee have not been considered by ld.CIT (Exemption). Considering the facts and circumstances of the case and in the larger interest of justice, we deem it appropriate to remit back the issues raised in the instant appeal to the file of ld.CIT(Exemption) for necessary adjudication. Needless to mention that ld.CIT (Exemption) in the set aside proceedings shall provide reasonable opportunity of hearing to the assessee. Assessee is at liberty to adduce documents/evidences substantiating the charitable activities.



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Assessee is directed to update latest email id and contact detail on ITBA portal. Assessee is also directed to remain vigilant and not to take adjournment unless otherwise required for reasonable cause. Impugned order is set aside and all the grounds of appeal raised by the assessee are allowed for statistical purposes.

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

Order pronounced on this 20th day of January, 2026.

Sd/-
(ASTHA CHANDRA)
JUDICIAL MEMBER

Sd/-
(MANISH BORAD)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 20th January, 2026.

Satish

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 //

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