

**आयकर अपीलीय अधिकरण, इंदौर न्यायपीठ, इंदौर**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**INDORE BENCH, INDORE**  
**BEFORE SHRI B.M. BIYANI, ACCOUNTANT MEMBER**  
**AND**  
**SHRI PARESH M. JOSHI, JUDICIAL MEMBER**

**ITA No.236 & 237/Ind/2025**

Pratham Vakratunda Education and Social Welfare Society, 351A, Mahalaxmi Nagar, Indore	<b><u>बनाम/</u></b> Vs.	CIT(Exemption) Bhopal
(Assessee/Appellant)		(Revenue/Respondent)
<b>PAN: AAJAP4958N</b>		
Assessee by	Shri Harsh Vijayvargiya, AR	
Revenue by	Shri Anup Singh CIT-DR	
Date of Hearing	15.01.2026	
Date of Pronouncement	22.01.2026	

**आदेश / ORDER**

**Per B.M. Biyani, A.M.:**

The captioned two (2) appeals, *first* being ITA No. 236/Ind/2025 relating to registration u/s 12AB and *second* being ITA No. 237/Ind/2025 relating to approval u/s 80G(5), are filed by assessee against a single consolidated order bearing DIN: ITBA/EXM/F/EXM45/2024-25/1071438609(1), dated 21.12.2024 and passed by learned Commissioner of Income-Tax (Exemption), Bhopal ["CIT(E)"] by which the assessee's applications for grant of final registration u/s 12AB & final approval u/s 80G(5) of Income-tax Act,

1961 ["the act"] have been rejected and the provisional registration u/s 12AB & provisional approval u/s 80G(5) granted earlier have also been cancelled. The assessee has raised the grounds as mentioned in respective Appeal Memos (Form No. 36).

2. Since these appeals relate to the same assessee and are interconnected, they were heard together and are being decided by this common order.

3. At first, we re-produce below the impugned order passed by Ld. CIT(E) which is a single consolidated order in both matters of section 12AB & 80G(5):

*Annexure (mentioned in row-9 above)*

*A query letter dated 09/10/2024 has been issued to the assessee regarding to furnish all the information/documents on before 21/10/2024. Then assessee society fails to avails the opportunity on the above mentioned date and no reply was furnished. Subsequently a second opportunity was given to the society vide letter dated 25/10/2024 regarding to furnish complete information/documents on or before 11/11/2024.*

*In response to the above notices the assessee society submitted his reply along with documents. During the examination of the information /documents submitted by the assessee society it is observed that no specific expenditure is debited in the P&L account regarding charitable activities as per object of the society during the F.Y. 2021-22/2022-23/2023-24. The assessee society fails to substantiate his claim with sufficient documentary evidences. The assessee society accept huge amount of cash donation during the said period but fails to submit documentary evidence to establish the identity creditworthiness & genuineness of the donor. Also no documentary evidences were furnish by the assessee society regarding chartable activities carried out during the said periods. Thus it is found that after giving two opportunity the assessee fails to furnish point wise complete information as per original a query letter date 09/10/2024,*

*In view of above, due to non-compliance of requisite questionnaire dated 09/10/2024 by the assessee society, the application of the assessee in Form 10AB for grant of registration u/s 12AB & 80G(5) of I.T Act is hereby rejected and provisional registration are also hereby cancelled.*

VIJAY KUMAR SONI

CIT EXEMPTION BHOPAL

4. Ld. AR for assessee submitted that the Ld. CIT(E) has given only two opportunities to assessee vide notices dated 09.10.2024 & 25.10.2024 by giving hearings on 21.10.204 & 11.11.2024 respectively. While it is true that the assessee could not respond on first hearing but, however, the assessee filed a reply to CIT(E) in response to the notice of second hearing; the filing of reply by assessee is clearly acknowledged by Ld. CIT(E) in first sentence of second para of impugned order. However, the Ld. CIT(E) has observed that the assessee did not furnish pointwise complete information as required. Ld. AR submitted that the assessee has already filed certain details/documents to CIT(E) and further ready and willing to represent its case for full satisfaction of CIT(E). Therefore, in the interest of justice one more opportunity must be given to assessee and this matter needs to be restored back at the level of CIT(E) for consideration afresh.

5. Replying to same, Ld. DR for revenue opposed the request of Ld. AR. He submitted that the CIT(E) issued two notices and asked assessee to submit details/documents but the assessee did not furnish required details/documents and it was a failure of assessee. He submitted that the

CIT(E) has a limited time to pass order within 6 months and had no option except to reject assessee's application when the assessee did not file the details/documents for satisfaction of CIT(E). He submitted that the CIT(E)'s order is perfect in the situation and must be upheld.

6. We have considered rival submissions of both sides and carefully perused the impugned order as well as the documents held in Paper-Book filed. After a careful consideration, we find that the CIT(E) has given only two opportunities to assessee and admittedly the assessee has filed reply to CIT(E) also which is acknowledged by CIT(E). However, the CIT(E) has considered assessee's reply as not giving complete information and therefore rejected assessee's application. But the assessee is ready to make further submissions for the satisfaction of CIT(E). Therefore, in order to grant substantial justice to assessee, we agree to the request made by Ld. AR for assessee and restore this case at the level of CIT(E) for adjudication afresh. Needless to mention that the CIT(E) shall give necessary opportunity to assessee and the assessee shall avail those opportunities and that the CIT(E) shall pass order(s) judiciously without being influenced by his earlier order in any manner.

7. Resultantly, these appeals are allowed for statistical purposes.

Order pronounced in open court on 22/01/2026

Sd/-

(PARESH M JOSHI)  
JUDICIAL MEMBER

Sd/-

(B.M. BIYANI)  
ACCOUNTANT MEMBER

**Indore**

दिनांक /Dated : 22/01/2026

Patel/Sr. PS

Copies to: (1) The appellant  
(2) The respondent  
(3) CIT  
(4) CIT(A)  
(5) Departmental Representative  
(6) Guard File

By order  
Sr. Private Secretary  
Income Tax Appellate Tribunal  
Indore Bench, Indore