



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

BEFORE DR.MANISH BORAD, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No.2661/PUN/2025  
Assessment Year : 2023-24

Shri Sai Aniruddha Education Society, Pali, Ratnagiri-415802 Maharashtra PAN : AAHTS2715F	Vs.	Income Tax Officer, Kolhapur
Appellant		Respondent

Assessee by	:	Shri Pramod S Shingte
Revenue by	:	Shri Vishwajit Shinde
Date of hearing	:	20.01.2026
Date of pronouncement	:	28.01.2026

**आदेश / ORDER**

The captioned appeal at the instance of assessee pertaining to the Assessment Year 2023-24 is directed against the order dated 29.09.2025 of National Faceless Appeal Centre, Delhi passed u/s.250 of the Income-tax Act, 1961 (hereinafter also called 'the Act') arising out of the Assessment Order dated 16.03.2025 passed u/s.143(3) r.w.s.144B of the Act.

2. At the outset, ld. Counsel for the assessee submitted that the assessee is an Educational society and runs various schools and is eligible for exemption u/s.10(23C)(iiiad) of the Act. He also submitted that recently this Hon'ble Tribunal vide order dated 16.04.2025 has held in favour of the assessee observing that the assessee is carrying out charitable activities and is eligible for registration u/s.12A(1)(ac) of the Act. He however fairly admitted that since the order of this Tribunal has been pronounced on 16.04.2025 there was no occasion with the



Assessing Officer to have carried out the assessment proceedings keeping into consideration the assessee being eligible for exemption u/s.12A(1)(ac) of the Act and there is no objection if the issues are restored to the file of Id. Jurisdictional Assessing Officer for necessary adjudication.

3. On the other hand, Id. DR supported the orders of the lower authorities.

4. I have heard the rival contentions and perused the record placed before me. I observe that the assessee is an educational society and return of income for A.Y 2023-24 filed on 29.12.2023 declaring Nil income been taken up for compulsory scrutiny. During the course of pendency of the reassessment proceedings, various applications filed by the assessee for registration u/s.12A(1)(ac) of the Act have been rejected and Id. AO concluded the proceedings observing that the assessee has not offered explanation for the expenses incurred during the year including TDS related expenses and accordingly disallowed 10% of the expenditure claimed by the assessee thereby making addition of ₹8,59,625. I further note that the assessee preferred appeal before Id.CIT(A). Id. CIT(A) dismissed the appeal *in limine* as barred by limitation by 76 days by not condoning the delay.

5. Before me, Id. Counsel for the assessee has placed the copy of decision of this Tribunal in assessee's case in ITA No.2240/PUN/2024 order dated 16.04.2024. Perusal of the same indicates that this Tribunal has held that the assessee is eligible for registration u/s.12A(1)(ac) of the Act and that the assessee is carrying out charitable activities as defined u/s.2(15) of the Act. I find that during the course of assessment proceedings, assessee was found to be not registered



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u/s.12A(1)(ac) of the Act but since now this Tribunal has decided in favour of the assessee and has directed the Revenue authorities to grant registration, I deem it appropriate that the issues raised in the instant appeal deserves to be restored to the file of ld. Jurisdictional Assessing officer for *denovo* assessment on due consideration that the assessee is registered u/s.12A(1)(ac) of the Act. Needless to mention that ld. JAO shall afford reasonable opportunity to the assessee. Impugned order is set aside and effective grounds of appeal raised by the assessee are allowed for statistical purposes.

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

Order pronounced on this 28<sup>th</sup> day of January, 2026.

Sd/-  
**(MANISH BORAD)**  
**ACCOUNTANT MEMBER**

पुणे / Pune; दिनांक / Dated : 28<sup>th</sup> 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, "SMC" बेंच, पुणे / DR, ITAT, "SMC" Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Assistant Registrar  
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune