



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

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

आयकर अपील सं. / ITA No.2740/PUN/2025

Shree Swami Samarth Annachhatra Mandal, A & P Akkalkot, Dist. Solapur 413 216, Maharashtra PAN : AAATS 5556M	Vs.	CIT (Exemption) Pune
Appellant		Respondent

Appellant by	:	Shri Sharaz A Vaze
Respondent by	:	Shri Amol Khairnar
Date of hearing	:	06.01.2026
Date of pronouncement	:	11.02.2026

आदेश / ORDER

PER DR. MANISH BORAD, ACCOUNTANT MEMBER :

The captioned appeal at the instance of appellant is directed against the order dated 26.09.2025 framed by CIT (Exemption), Pune denying application for grant of approval filed under clause (ii) of first proviso to section 80G(5) of the Income Tax Act, 1961.

2. Briefly, the facts of the case are that the appellant is a charitable trust registered under Maharashtra Public Trusts Act, 1950. The appellant trust got registered u/s.12A of the Act on 08.02.2022. It filed application for approval on Form No.10AB under clause (ii) of first proviso to section 80G(5) of the Act on 29.03.2025. In order to verify the genuineness of activities of the appellant trust, the ld. CIT (Exemption) issued a notice dt. 22.05.2025 through ITBA portal calling upon the appellant trust to file certain information/clarification.



Appellant furnished the requisite details. Thereafter, ld.CIT(E) issued another notice dated 22.07.2025 pointing out certain discrepancies in the details so furnished and the appellant in response furnished its reply. On due consideration of the response filed by the appellant, ld.CIT(Exemption) rejected the application by observing as under :

“7. The present application is filed by the assessee under clause (ii) of section 12A(1)(ac) of the Income Tax Act, 1961. The provisions of clause (ii) of section 12A(1)(ac) are related to application for renewal of regular registration of a trust or institution which is already having regular registration under section 12AB of the Act and the period of said registration is about to expire.

8. The assessee was specifically requested vide the initial notice to furnish the copy of order of regular registration under section 12AB of the Income Tax Act, 1961. Such copy is actually required to be furnished along with the application itself under the provisions of Rule 17A(2)(e) of the Income Tax Rules, 1962. The assessee vide its reply dated 30/07/2025 stated that it had inadvertently filed the present application under clause (ii) of section 80G(5) instead of clause (iii) of section 80G(5). Further, the assessee has requested to condone the mistake and consider the present application under clause (iii). However, the request of the assessee to consider the present application under sub-clause (iii) cannot be accepted since the form filed under one clause cannot be considered to be filed under another clause of section 80G(5) of the I.T. Act, 1961. Therefore, prima-facie it appears that the application is not maintainable.

9. In view of the above, the application filed by the assessee is treated as non-maintainable and hence, 'rejected' for statistical purposes without going into the merits of the case and no adverse inference is drawn against the assessee.

3. Dissatisfied appellant has approached this Tribunal challenging the impugned order.

4. Before us, Ld. Counsel for the appellant submitted that application for approval u/s.80G(5) of the Act has been rejected ld.CIT (Exemption) due to the technical reasons owing to selection of wrong sub-clause. In support of its contention,



ITA No.2740/PUN/2025

Shree Swami Samarth Annachhatra Mandal

ld. Counsel for the appellant referred and relied on the decision of this Tribunal rendered in the case of *PSR Sustainability Foundation Vs. CIT (Exemption in ITA Nos. 1920 and 1921 of 2025 order dated 06.10.2025)*. Reliance also placed on the following decisions :

“1. *Kanetkar Sports Foundation Vs. CIT (Exemption) - ITA No.2792/PUN/2024 order dated 28.07.2025.*

2. *Shree Swaminarayan Gadi Trust (2024) 162 taxmann.com 772 (Surat).*

3. *Raj Krishan Jain Charitable Trust - ITA No.1553/Del/2024 order dated 05.06.2024.*”

5. Ld. Departmental Representative supported the order of ld. CIT (Exemption).

6. We have heard the rival contentions and perused the relevant material on record placed before us. Appellant is aggrieved by the rejection of application for grant of approval under clause (ii) of first proviso to section 80G(5) of the Act. On perusal of the impugned order, it is discernible that the appellant was required to file application on Form 10AB u/s.80G(5)(ii) but filed under section 80G(5)(iii) of the Act. Owing to selection of wrong sub-clause, the application filed by the appellant is rejected. This issue is no longer res integra by virtue of catena of decisions passed by this Tribunal as well as the Coordinate Benches on this very issue In the case of *PSR Sustainability Foundation Vs. CIT (supra)* relied on by ld. Counsel for the appellant, it is manifest that the very same issue came up before this Tribunal and the same is answered affirmative holding that mere selection of wrong clause would not disentitle the appellant to its rightful claim. Selection of



ITA No.2740/PUN/2025
Shree Swami Samarth Annachhatra Mandal

wrong clause by the appellant cannot be treated as fatal to the proceedings initiated after filing of the application. Finally, the impugned order is set aside to the file of ld.CIT (Exemption) with liberty to the appellant to file correct application. Following the same parity of reasoning, we set aside the impugned order to the file of ld. CIT(Exemption) who shall give an opportunity to the appellant to file the correct application and then decide the case on merits *denovo* after granting reasonable opportunity to the appellant. Appellant is also directed to remain vigilant and make satisfactory compliance to the notice(s) of hearing issued by ld.CIT(Exemption). It should refrain from taking adjournments unless otherwise required for reasonable cause. Effective grounds of appeal raised by the appellant are allowed for statistical purposes.

7. In the result, the appeal of the appellant is allowed for statistical purposes.

Order pronounced on this 11th day of February, 2026.

Sd/-
(VINAY BHAMORE)
JUDICIAL MEMBER

Sd/-
(MANISH BORAD)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 11th February, 2026.

Satish



ITA No.2740/PUN/2025
Shree Swami Samarth Annachhatra Mandal

आदेश की प्रतिलिपि अग्रहित / 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.