

**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**"DB" BENCH, NAGPUR**

**BEFORE SHRI PAWAN SINGH, JM &**  
**SHRI KHETTRA MOHAN ROY, AM**

**ITA No. 368/Nag./2025**  
(Assessment Year : 2025-26)

**ITA No. 104/Nag./2025**  
(Assessment Year : 2025-26)

**Jawaharlal Darda Education  
Society,**

C/o Jawaharlal Darda Institute of Eng  
& Techno, Logy MIDC, Amravati  
Road, Lohara, Yavatmal,  
Maharashtra -445001.

**PAN – AAATJ4247Q**

..... Appellant

v/s

DCIT/ACIT (Exemption),  
BSNL RTTC Building, Near Balaji  
Mandir, Seminary Hills,  
Nagpur-440006.

..... Respondent

Assessee by : Shri Mahavir Atal, CA  
Revenue by : Shri Pankaj Kumar,  
CIT-DR

Date of Hearing -20/02/2026

Date of Order - 24/02/2026

**ORDER**

**Per: Khettra Mohan Roy, AM**

These two appeals by the assessee are directed against the separate order dated 21/02/2025 & 21/12/2024 respectively passed by the learned Commissioner of Income Tax (Exemption), Pune [for

short, "*Id. CIT(E)*"] for the common Assessment Years (A.Y.) 2025–26. In ITA No. 368/Nag/2025 the assessee has raised the following grounds of appeal:

"Whether, on the facts and circumstances of the case, the learned CIT Exemptions was justified in rejecting the application filed by the assessee u/s 10(23C)(ii), which was selected inadvertently instead of section 10(23C)(iii) of the Income Tax Act, 1961."

2. ITA No. 104/Nag/2025 the assessee has raised the following grounds of appeal:

"Whether, on the facts and circumstances of the case, the learned CIT–(E) Pune was justified in cancelling the provisional registration granted under section 80G(5) of the Income Tax Act, 1961 for want of a few documents and explanations."

3. The assessee has filed application No.CIT EXEMPTION, PUNE/2024-25/12AA/15324 in Form No. 10AB under clause (ii), of first proviso to clause (23C) of section 10 of the Income Tax Act, 1961 on 19/09/2024.

4. The provisions of clause (ii), of first proviso to clause (23C) of section 10 are related to application for renewal of regular approval for a trust/institution which is having regular approval under section 10(230) of the Act. Further, the provisions of clause (iii), of first proviso to clause (23C) of section 10 are related to application for regular approval under section 10(23C) of the Act for a trust /

institution which is provisionally approved under section 10(23C) the Act.

5. Considering the possibility that the assessee might have obtained provisional approval under section 10(23C) of the Act and while applying for regular approval 'clause (ii), of first proviso to clause (23C) of section 10' might have got erroneously selected from the dropdown menu in the present application instead of selecting 'clause (iii), of first proviso to clause (23C) of section 10, the assessee was requested vide notice issued through ITBA portal on 23/11/2024 to verify his records and to submit the compliance by 29/11/2024.

6. In response to the said notice the assessee furnished its response on 11/12/2024. In its reply the assessee has stated that "The trust acknowledges that due to frequent changes in the laws governing trust taxation from 01/04/2021 the CPC system was not adequately updated and the procedures for new registration were unclear. This led to the incorrect selection of sub-clause (ii) instead of sub clause (iii) of the first proviso to section 10(23C)(vi) in the present application". The assessee's reply is duly considered. However, the same is not found to be acceptable.

7. As prima-facie, it appears that the assessee has inadvertently filed the present application.

8. Accordingly, the application filed by the assessee is treated as non-maintainable and hence, 'rejected' for statistical purposes and no adverse inference is drawn against the assessee.

9. The case laws relied upon by the learned Authorised Representative (AR) have been perused. Placing reliance on settled legal proposition and the preponderant judicial view, it is noted that the assessee has simpliciter made a technical mistake in applying u/s.12A(1)(ac) (ii) instead of 12A(1)(ac) (iii) of the Act.

10. Nagpur ITAT has held through Hon'ble AM in the case of Janardhan Swami Yogabhyasi Mandal vs. ITO in ITA No. 608/Nag/2024 dated 05.02.2025 as under:

*5. The case laws relied upon by the learned Authorised Representative (AR) have been perused. Placing reliance on settled legal proposition and the preponderant judicial view, it is noted that the assessee has simpliciter made a technical mistake in applying u/s.12A(1)(ac) (ii) instead of 12A(1)(ac) (iii) of the Act. It was informed to the Bench by the learned Authorised Representative for the assessee that even now the assessee has filed fresh Form No.10AB, seeking registration under section 12A(1)(ac) (iii) of the Act, which can also be considered. In our view, the same purpose will be served by adjudicating the same application. Hence, we set aside the impugned order passed by the learned CIT(E) and remand the matter back to his file for fresh adjudication, either considering the subsequent application of the assessee under section 12A(1)(ac) (iii) of the Act or he can call a fresh application from the assessee. In term of the above, matter is restored back to the file of the learned CIT(E) for denovo adjudication.*

11. In the result, both the appeals of assessee are allowed for statistical purposes.

Order pronounced in the open Court on 24/02/2026

**Sd/-**  
**PAWAN SINGH**  
**JUDICIAL MEMBER**  
Nagpur dated 24/02/2026

**Sd/-**  
**KHETTRA MOHAN ROY**  
**ACCOUNTANT MEMBER**

Copy of the order forwarded to:

- (1) *The Assessee;*
- (2) *The Revenue;*
- (3) *The PCIT / CIT (Judicial);*
- (4) *The DR, ITAT, Nagpur; and*
- (5) *Guard file.*

SK, SR. PS

By Order

Sr. Private Secretary  
ITAT, Nagpur