

IN THE INCOME TAX APPELLATE TRIBUNAL

"B" BENCH, PUNE AT NAGPUR

BEFORE SHRI PAWAN SINGH, JM &

SHRI KHETTRA MOHAN ROY, AM

ITA No. 114/Nag./2025

(Assessment Year : 2024-25)

ITA No. 2456/Pun/2024

(Assessment Year : 2024-25)

Utkarsha Sanstha,

LIC Colony, Shikshak Colony,
Ram Nagar, Rukhmini Nagar,
Maharashtra -444606.

PAN – AAATU7184K

..... Appellant

v/s

CIT (Exemption),

PMT Building, Shankar Seth Road,
Swargate, Maharashtra-411037

..... Respondent

Assessee by : Shri Bhavesh Moryani, Adv.

Revenue by : Shri Pankaj Kumar, CIT-DR

Date of Hearing -19/02/2026

Date of Order – 26/02/2026

ORDER

Per: Khettra Mohan Roy, AM

These two appeals by the assessee are directed against the separate orders dated 18/02/2024 and 02.03.2024 by the learned Commissioner of Income Tax (Exemption), Pune [for short, "*Id. CIT(E)*"] under section 12AB/(I)(b)(ii) & 80G(5) of the Income Tax Act, 1961 (the Act). We shall first take up appeal in ITA No.

2456/Nag/2025 for A.Y. 2024–25 as lead case. *The assessee has raised the following grounds of appeal:*

"1. The learned CIT (Exemption), Pune erred in not granting registration u/s 12A as applied with reference to application dated 30/09/2023 even though it was holding provisional registration u/s 12A(1)(ac)(vi) of I.T. Act, 1961.

2. The order passed by CIT (Exemption) non-granting registration u/s 12AB is unjustified, unwarranted and bad in law.

3. The learned CIT (Exemption) ought to have granted registration u/s 12AB of I.T. Act 1961 considering the facts and evidence on record.

4. The learned CIT (Exemption) erred in cancelling the provisional registration without specifying any specified violation in the case of assessee.

5. The learned CIT (Exemption) erred in not Granting registration by observing discrepancies at para 2.2 as to details of activities not provided. "

2. ITA No. 114/Nag/2025, the assessee has raised the following grounds of appeal:

"1. The learned CIT (Exemption), Pune erred in not granting registration under section 80G as applied with reference to application dated 29/06/2024 even though it was holding provisional registration under clause iv of first provision to sub section (5) of section 80G of the Income Tax Act, 1961.

2. The order passed by CIT (Exemption) non-granting registration u/s 80G is unjustified, unwarranted and bad in law.

3. *The learned CIT (Exemption) ought to have granted registration u/s 80G of I.T. Act 1961 considering the facts and evidence on record.*

4. *The learned CIT (Exemption) erred in cancelling the provisional registration without specifying any specified violation in the case of assessee.*

5. *The learned CIT (Exemption) erred in not Granting registration by observing discrepancies regarding genuineness of charitable activities, details of donation where assessee specifically requested for grant of time for providing adequate required information, year wise details of activities and donation and vouchers etc and as to.*

3. The assessee has submitted a brief synopsis of the case which is reproduced as under:

Regarding condonation of delay

The CIT(E) has passed ex-parte order for registration or approval or rejection or cancellation in Form No. 10AD on 02/03/2024. The said order was received in the office of counsel Adv. Smt. Shruti Joshi, in the last week of April 2024.

Mother in law of the counsel Adv. Smt. Shruti Joshi aged about 88 years was not keeping well and expired on 25/04/2024, therefore counsel has not attend office for near about one and half month and she was also busy in rituals to be conducted.

The counsel for the assessee trust Adv. Smt. Shruti Joshi keeping in view circular issued by CBDT on 25/04/2024 (F. No. 173/25/2024-ITA-I) regarding extension of due date for filling of Form No. 10A/10AB under the Income Tax Act, 1961 again filed application in form 10AB on

29/06/2024. Proceedings in response to an application filed form 10AB are going on.

Therefore there is delay in filing of appeal around 215 days on account of genuine and bonafide reasons and is not intentional.

"Ground No. 1 to 5:

The assessee is Charitable Trust and registered under the Bombay Public Trust Act, 1950 and Societies Registration Act, 1860. Registration Certificate **PB Page-66 & 67**.

Main aims and objects of Trust is new education syllabus, Computer Knowledge, Group activity safe and unsafe touch, Vocational Training and other social activities as per Memorandum of Society, which is on **Page-52 To 65** of Paper Book.

The assessee trust maintained regular books of account and books of accounts were audited. Copies of Audit Reports for F.Y. 2018-2019, 2019-2020, 2020-2021 alongwith audited Income & Expenditure, Balance Sheet on **Page-93 To 107** of Paper Book.

The assessee trust has regularly filed return of income. Copy of acknowledgment of return and computation of income for A.Y. 2022-23 on **Page-1 & 2** of Paper Book.

The assessee trust various social activities and arrange camp for need peoples. Copy of annual report on **Page-8 To 36** of Paper Book.

The Commissioner of Income Tax (Exemption) was granted provisional registration on 28/03/2022 under section 12AB r.w.s. 12A(1)(ac) (vi) of the Income Tax Act, 1961. Copy of provision registration on **Page-3 To 7** of the Paper Book.

The assessee has submitted application for permanent registration in Form 10AB on 30/09/2023.

The CIT(E) has issued notice U/s. 12A(1)(ac)(iii) dated 24/11/2023. Copy of notice on **Page-79 & 81** of Paper Book.

The assessee has submitted the detailed reply alongwith supporting documents. Copy of reply (PB/Page-82 To 86) and copy acknowledgment of e-proceedings response (PB/Page 87 To 90) showing the details submitted by the assessee trust.

The CIT(E) has issued notice U/s. 12A(1)(ac)(iii) dated 14/02/2024. Copy of notice on Page-91 & 82 of Paper Book.

In response to notice the assessee trust has not submitted the reply due to non receipts of notice. The CIT(E) not granting proper opportunity to being heard to assessee and passed ex-parte order for registration or approval or rejection or cancellation in Form No. 10AD 02/03/2024."

4. Brief facts of the case are that the assessee is Charitable Trust and registered under the Bombay Public Trust Act, 1950 and Societies Registration Act, 1860. The assessee-trust is engaged in providing new education syllabus, Computer Knowledge, Group activity safe and unsafe touch, Vocational Training and other social activities as per Memorandum of Society and maintained regular books of account and books of accounts were audited.

5. The Id. AR of assessee has contended that the Id. CIT(E) has passed ex-parte order for registration or approval or rejection or cancellation in Form 10AD on 02/03/2024.

6. The Id. AR also submitted that the contention of assessee is that the Trust has not submitted the reply due to non-receipt of notice. The Id. CIT(E) has not granting proper opportunity of being heard to the assessee and passed ex-parte order for registration or approval or rejection or cancellation in Form no. 10AD on 02.03.2024.

7. Considering the facts of the case and looking to the facts and circumstances of the case, the delay of 215 days in filing of appeal may be condoned.

8. We find that application of assessee for approval of fund was rejected for the want of details of activities. Now, before us, the Id. AR of the assessee has undertaken to furnish complete details of the activities carried out by assessee. Thus, considering the fact that assessee is having valid registration under section 12AB, which is the primary condition for approval of trust under section 80G(5). Thus, accepting the prayer of Id. AR of the assessee, the matter is restored back to the file of Id. CIT(E) to reconsider the matter afresh. Needless to direct that before passing the order of Id. CIT(E) shall allow reasonable opportunity to the assessee. The assessee is directed to be more vigilant in future in making timely compliance. In the result, the grounds of appeal raised by the assessee are allowed for statistical purpose.

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9. As considered above, similar direction is extended in this case also.

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

Order pronounced in the open Court on 26/02/2026

Sd/-
PAWAN SINGH
JUDICIAL MEMBER
Nagpur dated 26/02/2026

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