

IN THE INCOME TAX APPELLATE TRIBUNAL PUNE  
“B”BENCH PUNE  
BEFORE SHRI MANISH BORAD, ACCOUNTANT MEMBER &  
SHRI PAVAN KUMAR GADALE, JUDICIALMEMBER  
I T A. Nos.446/PUN/2026

Srushti Conservation Foundation, Ground Floor, Office No.2, Lane No.5, Chinar Heights, Prabhat Road., Deccan Gymkhana, Pune-411004, Maharashtra.	Vs	C.I.T.(Exemptions), Pmt Building, Shankarsheth Road, Pune-411037, Maharashtra.
PAN.No.ABFCS2409E		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

Assesseeby	Shri.Kishor B.Phadke.AR
Revenue by	Shri.Amit Bobde.CIT- DR

सुनवाईकीतारीख/Date of Hearing	08.04.2026
घोषणाकीतारीख/Date of Pronouncement	17.04.2026

**ORDER**

**PER PAVAN KUMAR GADALE, JM:**

The assessee has filed the appeal against the order of CIT (Exemption) Pune passed u/sec 80G of the Income Tax Act, 1961 dated 28.08.2025. The assessee has raised the grounds of appeal challenging the order of the CIT (Exemption) rejecting approval u/sec 80G of the Income Tax Act.

2. The brief facts of the case are that , the assessee is registered under Section 8 of the Companies Act and undertaking charitable activities. The assessee was granted Provisional

registration u/s. 80(G)(5)(iv) of the Act in Form.No. 10AC. Subsequently as per the amended provisions of the section 80G of the act, the assessee for the purpose of permanent registration has uploaded the e-application in the Form.No.10 AB on 01.04.2025.. Whereas the office of the CIT (Exemption) has issued notice for the clarifications and information and the assessee has duly complied with the details. Whereas the CIT (Exemption) observed that the assessee has wrongly mentioned the code i.e under section 80G(5)(ii) instead of under section 80G(5)(iii) of the Act and has rejected the application. Aggrieved by the CIT (Exemption) order, the assessee has filed an appeal before Hon'ble Tribunal.

3. At the time of hearing Ld. AR submitted that CIT (Exemption) erred in rejecting the assessee's application under section 80G of the Act ignoring the submissions made along with the application in Form.No.10AB and also additional submissions and information filed in compliance to the notices issued. The Learned AR further submitted that the nature of activities are charitable in nature and the CIT (Exemption) has rejected the application in mechanical manner without examining on merits. Further the learned AR emphasized that assessee has a good case on merits and prayed for an opportunity before the lower authorities to substantiate the claim. Per Contra Ld DR relied on the order of the CIT (Exemption).

4. We heard the rival submissions and perused the material on record. The assessee has filed application before the CIT

(Exemption) for approval under section 80G of the act. Whereas the assessee in the course of hearing has filed details in compliance to the notices issued by the CIT (Exemption) and the assessee has complied with the conditions laid down clause (i) to (v) of 80G of the Act. The Ld.AR emphasized that the assessee has by mistake mentioned the incorrect code i.e under section 80G(5)(ii) instead of under section 80G(5)(iii) of the Act in the application. Whereas the CIT (Exemption) without giving opportunity of hearing on this issue has rejected the application and the Ld.AR prayed for an opportunity to substantiate claim before the lower authorities. We consider the facts, submissions and principle of natural justice and shall provide the one more opportunity of hearing to the assessee to substantiate the case along with evidences and information. Accordingly, we set aside the order of the CIT (Exemption) to de novo consider the application as per the law and we allow the ground of appeal of the assessee for statistical purposes.

5. In the result the appeal filed by the assessee treated as allowed for statistical purposes.

Order pronounced in the open court on 17.04.2026.

Sd/-

**(MANISH BORAD)**  
**ACCOUNTANT MEMBER**  
Pune Dated: 17/04/2026

Sd/-

**(PAVAN KUMAR GADALE)**  
**JUDICIAL MEMBER**

**Copy of the Order forwarded to:**

1. The Appellant,
2. The Respondent
3. The CIT(A)
4. CIT
5. DR, ITAT, "B" Bench
6. Guard file.

//True Copy//

BY ORDER,  
(Asstt.Registrar)ITAT,  
Pune

		Date	<u>Initial</u>	
1.	Draft dictated on	10/04/2026		PS
2.	Draft placed before author	15/04/2026		PS
3.	Draft proposed & placed before the second member			PS
4.	Draft discussed/approved by Second Member.			PS
5.	Approved Draft comes to the Sr.PS/PS			PS
6.	Kept for pronouncement on			
7.	File sent to the Bench Clerk			
8.	Date on which file goes to the AR			
9.	Date on which file goes to the Head Clerk.			
10.	Date of dispatch of Order.			
11.	Dictation Pad is enclosed			

