

IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH "A", PUNE

BEFORE SHRI R. K. PANDA, VICE PRESIDENT
AND
SHRI VINAY BHAMORE, JUDICIAL MEMBER

आयकर अपील सं. / ITA Nos.2517 & 2518/PUN/2025

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| Kai Pai Vishwanathrao Bhegade Prathishthan, 82, Shaniwar Peth, Bhegade Aali, Talegaon Dabhade, Pune- 410506. PAN : AAETK9858Q | Vs. | CIT, Exemption, Pune. |
| Appellant | | Respondent |

Assessee by : Smt. Deepa Khare
Revenue by : Shri Manish Kumar Singh
Date of hearing : 05.02.2026
Date of pronouncement : 17.04.2026

आदेश / ORDER

PER BENCH :

Both the above captioned appeals filed by the assessee are directed against the separate orders dated 02.09.2025 passed by Ld. CIT, Exemption, Pune rejecting the application for registration in Form No.10AB under clause (iii) of section 12A(1)(ac) of the IT Act filed on 10.03.2025 and denying the application for approval in Form No.10AB under clause (iii) of first proviso to sub-section (5) of section 80G of the IT Act filed on 11.03.2025.

ITA No.2518/PUN/2025 :

2. Facts of the case, in brief, are, that the assessee has filed application for registration in Form No.10AB under clause (iii) of section 12A(1)(ac) of the IT Act on 10.03.2025. Vide order dated 02.09.2025, Ld. CIT, Exemption rejected the above application for registration by observing as under :-

"4. On verification of the details submitted by the assessee in response to the said notice and the documents submitted along with the application, various discrepancies were noticed. Another notice was then issued to the assessee on 23/07/2025 and the discrepancies were duly communicated to it as reproduced below:

"(i) Without prejudice to the above, the provisions of clause (iii) section 12A(1)(ac) of the Act are applicable to a trust/ institution which is provisionally registered under section 12AB read with clause (vi) of section 12A(1)(ac) of the Act. As per the provisions of Rule 17A(2)(e) of the Income Tax Rules, 1962, the self-certified copy of existing order of registration was required to be submitted along with the present application itself. It is seen that you have furnished such copy of Form 10AC dated 04/10/2023 which was cancelled by this office vide order dated 16/10/2024. In view of the above, it is seen that you are not having valid provisional registration under section 12AB of the Act. Hence, the prerequisite for application under the provisions of clause (iii) of section 12A(1)(ac) of the Income Tax Act, 1961 is not fulfilled. You are therefore requested to show cause as to why your application should not be rejected."

5. The assessee was requested to show cause as to why the application should not be rejected and why the registration granted under section 12AB of the Income Tax Act, 1961 should not be cancelled. The assessee was also given opportunity of being heard vide the said notice. The assessee was specifically informed that in the event of failure to comply by the due date, the application shall be liable to be rejected and the registration shall also be liable to be cancelled. The compliance to the said notice was due on 31/07/2025. The notice was duly served on the assessee through e-portal and email.

6. It is seen from the record that the assessee's previous application dated 26/04/2024 under section 12A(1)(ac) (iii) has been

rejected and its provisional registration dated 04/10/2023 has already been cancelled vide this office order dated 16/10/2024. In view of the above, it is seen that the assessee was not having valid provisional registration under section 12AB of the Act. Hence, the prerequisite for application under the provisions of clause (iii) of section 12A(1)(ac) of the Income Tax Act, 1961 is not fulfilled.

6.1 Further, the assessee has furnished a copy of Hon'ble ITAT order wherein the case was set aside for deciding the application afresh on merit. It has requested to give effect to the subject order along with the present application. However, giving effect to the order of the Hon'ble ITAT are different proceeding and can not be linked with the present proceedings. Therefore, the present proceedings are decided accordingly.

7. In view of the above, the application filed by the assessee in Form 10AB dated 10/03/2025 is hereby rejected.”

3. It is the above order against which the assessee is in appeal before this Tribunal.

4. We have heard Ld. Counsels from both the sides and perused the material available on record including the paper book furnished by the assessee wherein copy of earlier order passed by coordinate bench of this Tribunal in the case of assessee is furnished.

5. In this regard, we find that Ld. CIT, Exemption has rejected the application for registration in Form No.10AB under clause (iii) of section 12A(1)(ac) of the IT Act solely on the ground that the provisional registration u/s 12AB r.w. clause (vi) of section 12A(1)(ac) of the IT Act has already been rejected on 16.10.2024, therefore in the absence of provisional registration, the assessee is not entitled to obtain regular registration u/s 12A of the IT Act. In

this regard, we find that the instant application for regular registration u/s 12A of the IT Act was filed after rejection of previous application for regular registration. The assessee originally filed application for regular registration u/s 12A of the IT Act on 26.04.2024 and due to non-compliance the same was rejected vide order dated 16.10.2024 by Ld. CIT, Exemption. The assessee then preferred an appeal against the above order before the Tribunal and simultaneously also filed fresh application for regular registration u/s 12A of the IT Act. Subsequently, the Tribunal vide order dated 19.02.2025 set-aside the order dated 16.10.2024 passed by Ld. CIT, Exemption, Pune and restore the issue of regular registration for *de novo* adjudication by Ld. CIT, Exemption, Pune. In the meantime, the second application was also rejected vide order dated 02.09.2025.

6. Considering the totality of the facts of the case and in the interest of justice, we deem it appropriate to set-aside the order passed by Ld. CIT, Exemption, Pune since the earlier order passed by Ld. CIT, Exemption, Pune dated 16.10.2024 was set-aside by this Tribunal for *de novo* adjudication and the giving effect of the Tribunal's order is still awaited as informed by the assessee, therefore, we have no option except to set-aside this impugned

order also. Accordingly, we remand the matter back to the file of Ld. CIT, Exemption, Pune with a direction to decide the application for registration afresh and as per fact and law after providing reasonable opportunity of hearing to the assessee after keeping in mind the earlier order dated 19.02.2025 passed by this Tribunal. The assessee is also hereby directed to respond to the notices issued by Ld. CIT, Exemption, Pune in this regard and to produce relevant documents/evidences, if any, in support of application for registration u/s 12A(1)(ac)(iii) of the IT Act without taking any adjournment under any pretext, otherwise Ld. CIT, Exemption, Pune shall be at liberty to pass appropriate order as per law. Thus, the grounds raised by the assessee are allowed for statistical purposes.

7. In the result, the appeal filed by the assessee in ITA no.2518/PUN/2025 is allowed for statistical purposes.

ITA No.2517/PUN/2025 :

8. The instant appeal is against the order passed by Ld. CIT, Exemption, Pune denying grant of approval u/s 80G(5) of the IT Act. Since we have remanded the issue of grant of registration u/s 12A(1)(ac)(iii) to the file of Ld. CIT, Exemption, Pune for *de novo*

adjudication, therefore, in the interest of justice, it would be appropriate to remit the issue of grant of approval u/s 80G(5) as well to the file of Ld. CIT, Exemption, Pune being consequential, for *de novo* adjudication.

9. In the result, the appeal filed by the assessee in ITA No.2517/PUN/2025 is allowed for statistical purposes.

10. To sum up, both the above captioned appeals filed by the assessee are allowed for statistical purposes.

Order pronounced on this 17th day of April, 2026.

Sd/-
(R. K. PANDA)
VICE PRESIDENT

Sd/-
(VINAY BHAMORE)
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 17th April, 2026.

Sujeet

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT, Exemption, Pune.
4. The Pr. CIT/CIT concerned.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "A" बेंच, पुणे / DR, ITAT, "A" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Assistant Registrar
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.