



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

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

आयकर अपील सं. / ITA No.1485/PUN/2025

Kshetrapal Pratishthan, 7 Duggal Plaza, Bibvewadi Road, Premnagar, Pune 411037, Maharashtra PAN : AAATK6878N	Vs.	CIT (Exemption), Pune
Appellant		Respondent

Assessee by	:	Smt. Deepa Khare
Revenue by	:	Shri Amol Khairnar
Date of hearing	:	17.03.2026
Date of pronouncement	:	17.04.2026

आदेश / ORDER

PER DR. MANISH BORAD, ACCOUNTANT MEMBER :

The captioned appeal at the instance of assessee is directed against the order dated 23.05.2025 framed by CIT (Exemption), Pune rejecting application for grant of approval u/s.80G(5) of the Income Tax Act, 1961.

2. At the outset, ld. Counsel for the assessee submitted that there is delay in filing the application for regular approval u/s.80G(5) of the Act and she prayed for affording one more opportunity to go before ld.CIT(Exemption) and plead its case.

3. On the other hand, ld. DR supported the order of ld.CIT(Exemption).

4. We have heard the rival contentions and perused the record placed before us. We note that the assessee has filed the application for regular approval under clause (iii) of first proviso to sub-section (5) of section 80G of the Act on



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21.11.2024 and the same has been rejected by ld.CIT(A) on the ground that there is delay in filing the application. Ld. Counsel for the assessee mentioned the reasons due to which delay has arisen and considering the same and also in the larger interest of justice being fair to both the parties, we deem it appropriate to grant one more opportunity to the assessee. We therefore remit back the issue to the file of ld.CIT (Exemption) for afresh adjudication. Needless to mention that ld.CIT (Exemption) in the set aside proceeding shall provide reasonable opportunity to the assessee and consider the documents/evidences to be filed by the assessee. Assessee is also directed to remain vigilant and make satisfactory compliance to the notice(s) of hearing issued by ld.CIT (Exemption) and should refrain from taking adjournments unless otherwise required for reasonable cause. Effective grounds of appeal raised by the assessee are allowed for statistical purposes.

5. In the result, the appeal of the assessee is allowed for statistical purposes.

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

Sd/-
(VINAY BHAMORE)
JUDICIAL MEMBER

Sd/-
(MANISH BORAD)
ACCOUNTANT MEMBER

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



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आदेश की प्रतिलिपि अग्रेषित / 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, "A" बेंच,
पुणे / DR, ITAT, "A" Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

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