

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

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

आयकर अपील सं. / ITA No.1965/PUN/2025

Scon Pro Foundation, S. No.116, Hissa No.3/1, 8 <sup>th</sup> Floor, Samarth Constructions, Bangalore Highway, Warje, Pune- 411058. PAN : ABFCS3850B	Vs.	CIT, Exemption, Pune.
Appellant		Respondent

Assessee by : Shri Digambar Surwase  
Revenue by : Shri Amit Bobde

Date of hearing : 10.12.2025  
Date of pronouncement : 12.12.2025

**आदेश / ORDER**

**PER VINAY BHAMORE, JM:**

This appeal filed by the assessee is directed against the order dated 04.06.2025 passed by Ld. CIT, Exemption, Pune rejecting the application for registration u/s 80G(5) of the IT Act.

2. Facts of the case, in brief, are, that the assessee filed its application for renewal of approval in Form No.10AB under clause (ii) of first proviso to sub-section (5) of section 80G of the IT Act on 31.12.2024. With a view to verify the genuineness of activities of the assessee and fulfillment of conditions laid down in clauses (i)

to (v) of section 80G(5) of the IT Act, a notice was issued through ITBA portal on 30.01.2025 requesting the assessee to upload certain information/clarification on or before 14.02.2025. In reply to the said notice, the desired information was furnished by the assessee. On verification of the information furnished by the assessee, Ld. CIT, Exemption, Pune found certain discrepancies, therefore, issued another notice on 02.04.2025 and asked the assessee that his earlier regular approval was valid upto 31.03.2025 and therefore, the assessee was required to file its application for renewal of regular approval u/s 80G(5) sub-clause (ii) was required to be filed at least six months prior to the expiry of regular approval i.e. on or before 30.09.2024, however the application for renewal of regular approval u/s 80G(5) of the IT Act was furnished on 31.12.2024 which is delayed by 90 days and therefore liable to be rejected. The assessee submitted his reply however not being satisfied with the explanation furnished by the assessee, Ld. CIT, Exemption, Pune rejected the application filed by the assessee on the ground of delay being filed beyond the time limit allowed under the provisions of section 80G sub-section (5) of the IT Act.

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

4. Ld. AR appearing from side of the assessee submitted before us that the order passed by Ld. CIT, Exemption, Pune is not justified. Ld. AR submitted that vide order dated 21.11.2024 the regular approval u/s 80G(5) of the IT Act was granted which was valid from assessment year 2022-23 to assessment year 2025-26. Ld. AR further submitted that for renewal of regular approval which was valid upto 31.03.2025 the assessee was required to apply at least six months prior to expiry of regular approval i.e. on or before 30.09.2024, however the regular approval itself for the period upto 31.03.2025 was granted on 21.11.2024 and therefore it was not practically possible for the assessee to apply for renewal of regular approval prior to 21.11.2024. Under these circumstances, Ld. AR requested before the bench to direct Ld. CIT, Exemption, Pune to consider the application for renewal of regular approval and decide the same afresh as per fact and law.

5. Ld. DR appearing from side of the Revenue relied on the order passed Ld. CIT, Exemption, Pune, & requested to confirm the same.

6. We have heard Ld. Counsels from both the sides and perused the material available on record including paper book furnished by the assessee. In this regard, we find that the assessee has relied on the decision of coordinate bench of this Tribunal in the case of R. L.

Education Sanstha vs. CIT (Exemption) in ITA No.1477/PUN/2025 order dated 26.11.2025 wherein under identical issue and similar facts, the Tribunal has allowed the appeal of the assessee by observing as under :-

“4. Before us, *ld. Counsel for the appellant* submitted that six months period prior to expiry of the period of regular approval was expiring on 30.09.2024 however the regular approval which was valid for A.Y. 2022-23 to A.Y. 2025-26 has been issued on 29.10.2024 and therefore it was impossible to file application for second regular approval upto 30.09.2024 onwards.

5. *Ld. Departmental Representative* though supported the order of *ld.CIT(Exemption)* but failed to controvert the facts stated by *ld. Counsel for the appellant*.

6. We observe that as per clause (ii) of proviso to section 80G(5) states that institution or fund referred in clause (vi) that are approved by Principal Commissioner or the Commissioner shall make an application in the prescribed form and manner to the Principal Commissioner or Commissioner for grant of approval where the institution or fund is approved and the period of such approval is due to expire, atleast six months prior to expiry of the said period. We note that *ld.CIT(Exemption)* has referred to clause (iii) of proviso to section 80G(5) which is applicable only in cases where the institution or fund has been provisionally approved and has to apply for regular approval. However, the case in hand is of the appellant which had already been granted regular approval u/s.80G(5) of the Act for A.Y. 2022-23 to A.Y. 2025-26 and it has to again apply for regular approval in terms of clause (ii) of the proviso to section 80G(5) and as per the said provisions considering the period of last approval, i.e. A.Y. 2022-23 to A.Y. 2025-26 the last date for filing of the application for regular approval is 30.09.2024 (since A.Y. 2025-26 refers to F.Y. 2024-25).

7. Now in the instant case, appellant could not file the application for regular approval u/s.80G(5) of the Act upto 30.09.2024 because the previous regular approval for A.Y. 2022-23 to A.Y. 2025-26 has been granted on 29.10.2024. Therefore, it was impossible for the assessee to file application for second regular approval upto 30.09.2024.

8. We observe that immediately after getting the approval on 29.10.2024 for A.Y. 2022-23 to A.Y. 2025-26 appellant has furnished the application for regular approval u/s.80G(5) of the Act on Form No.10AB on 26.11.2024. Since the last regular approval was granted on 29.10.2024, appellant at least should have been given 29 days of extra period for filing of application on Form No.10AB for regular approval which indicates that appellant has filed valid application on 26.11.2024.

*9. We therefore fail to find any merit in the finding of ld.CIT(Exemption and the same is reversed and ld.CIT(Exemption) is directed to issue regular approval under clause (ii) of section 80G(5) of the Act as applied by the appellant in the application on Form No.10AB on 26.11.2024. Effective grounds of appeal raised by the appellant are allowed.*

*10. In the result, appeal filed by the appellant is allowed.”*

7. Considering the totality of the facts of the case, we find force in the argument of Ld. Counsel of the assessee that regular approval upto 31.03.2025 was granted by Ld. CIT, Exemption, Pune vide order dated 21.11.2024 and therefore it was not possible for the assessee to apply for renewal of above regular approval on or before 21.11.2024. Accordingly, respectfully following the above decision of this Tribunal passed in the case of R. L. Education Sanstha (supra), we deem it appropriate to set-aside the order passed by Ld. CIT, Exemption, Pune and remand the matter back to him with a direction to decide the application for renewal of regular approval u/s 80G(5) of the IT Act afresh as per fact and law after providing reasonable opportunity of hearing to the assessee. The assessee is also hereby directed to comply with the notices issued by Ld. CIT, Exemption, Pune in this regard and produce the evidences/requisite documents/information/explanation in support of the application for renewal of regular approval u/s 80G(5) 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 of appeal raised by the assessee are allowed for statistical purposes.

8. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced on this 12<sup>th</sup> day of December, 2025.

**Sd/-**  
**(MANISH BORAD)**  
**ACCOUNTANT MEMBER**

**Sd/-**  
**(VINAY BHAMORE)**  
**JUDICIAL MEMBER**

पुणे / Pune; दिनांक / Dated : 12<sup>th</sup> December, 2025.

*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, "B" बेंच, पुणे / DR, ITAT, "B" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary  
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.