

**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**NAGPUR BENCH, NAGPUR**

**BEFORE SHRI V. DURGA RAO, JUDICIAL MEMBER AND**  
**SHRI K.M. ROY, ACCOUNTANT, MEMBER**

**ITA no.171/Nag./2025**  
**(Assessment Year : N.A.)**

Indian Institute of Fire Engineering  
437/B, Kh/22/1-2/3-1, Borgaon  
Near Swami Colony, Katol Road  
Nagpur 440 013 PAN – AAAA18265J

..... Appellant

v/s

Income Tax Officer  
Ward-1, Exemption, Nagpur

..... Respondent

Assessee by : Shri Mahavir Atal  
Revenue by : Shri Harshad S. Vengurlekar

Date of Hearing – 14/05/2025

Date of Order – 09/06/2025

**ORDER**

**PER K.M. ROY, A.M.**

By this appeal, the assessee is challenging the impugned order dated 18/02/2025, passed in Form no.10AD, by the learned Commissioner of Income Tax (Exemption), Pune, [*learned CIT(E)*], rejecting the application dated 29/10/2024, filed in Form no.10AB under clause (iii) of section 12A(1)(ac) of the Income Tax Act, 1961 (*"the Act"*).

2. The assessee has raised following grounds:–

*"1. Whether on the facts and circumstances of the case, the learned CIT-(E) Pune was justified in cancelling the provisional registration granted under section 12AB r.w.s. 12A(1)(ac) (vi) of the Income Tax Act, 1961 for want of a few documents and explanations*

*2. The Appellant craves leave to add or alter any other ground that may be taken at the time of the hearing."*

3. The learned CIT(E), while rejecting the application of the assessee, held as under:–

*"9. The assessee has obtained regular registration under section 12AB of the Act under clause (i) of section 12A(1)(ac) of the Act but it seems that the assessee was not registered under section 12A/12AA of the Act prior to 01/04/2021 since the copy of such registration is neither attached with the original application while applying for such registration nor during the present proceedings. Therefore, the undersigned is unable to draw any satisfactory conclusion.*

*1. Further, 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 copy of existing order of registration was required to be submitted along with the application itself. Thus, the copy of order of provisional registration under section 12AB read with clause (vi) of section 12A(1)(ac) of the Income Tax Act, 1961 was required to be submitted along with the application itself and such copy of specifically called for vide the initial notice also. However, the assessee has failed to submit the same. The non-submission of copy of order of provisional approval u/s 12AB of the Act establishes the fact that the prerequisite for application under clause (iii) of section 12A(1)(ac) of the Income Tax Act, 1961, is not fulfilled."*

4. Upon perusal of the Paper Book furnished by the learned Counsel for the assessee, it is seen that the assessee trust was registered under section 12A of the Act w.e.f. the financial year 2017–18 onwards. Further, provisional registration was granted on 28/05/2021, from the assessment year 2022–23 to 2026–27. This is a clear pointer to the fact that the assessee trust was duly registered in erstwhile regime. The conclusions drawn by the learned CIT(E) are hollow and baseless and are in complete divergence to the facts on record. It is excruciating to observe that the learned CIT(E) did not bother to refer to his office records and has decided to dismiss the application in a cavalier manner and we do not approve the same. Be that as it may, the matter is

restored to the file of the learned CIT(E) for examination of the documents as deemed necessary in this context. Both the learned Counsel for the parties in all fairness agreed to this proposition and submitted that they do not have any objection. Accordingly, the issues raised in this appeal are allowed for statistical purposes.

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

Order pronounced in the open Court on 09/06/2025

**Sd/-**  
**V. DURGA RAO**  
**JUDICIAL MEMBER**

**Sd/-**  
**K.M. ROY**  
**ACCOUNTANT MEMBER**

**NAGPUR, DATED: 09/06/2025**

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.

*Pradeep J. Chowdhury*  
*Sr. Private Secretary*

True Copy  
By Order

Sr. Private Secretary  
ITAT, Nagpur