

Poona Obstetrics and Gynaecological Society & others

ITA No.518/PUN/2023

ITAT - Pune | Source extract brief | 73 source pages

Selected passages, not a complete analytical case note. Read the complete source for context and attribution.

01 FACTS OF THE CASE

"These appeals at the instance of different assesseees" are directed against the separate orders all evenly dated 06.03.2023 framed by PCIT (Central), Pune u/s.12AB(4) of the Income -tax Act, 1961 (in short „the Act"). 2. As all the parties have admitted that most o f the issues involved in these appeals are common , we proceed to dispose of the same by this consolidated order for the sake of convenience and brevity. 3. In ITA No.518/PUN/2024 in the case of Poona Obstetrics and Gynaecological Society (in short „POGS") , assessee has raised following grounds of appeal : —1. Learned PCIT -Central Circle, Pune erred in law and on facts in cancelling registration u/s .12A of ..." (source PDF page 2)

02 DISCUSSION BY THE HON'BLE TRIBUNAL

"We have heard the rival contentions a nd perused the record placed before us. We have also considered the decisions relied on by both the parties. We will first take up the legal issued raised in the additional ground by POGS and MOGS stating that there was no powers with Id. PCIT to cancel the registration u/s.12A of the Act granted under the old regime in the order framed u/s.12AB(4) of the Act. Though the assessee has referred to plethora of decisions and have also referred to the relevant provisions of the Act, we find that recently the very issue has been dealt by us in the case of M.M. Patel Charitable Trust in ITA No.1130/PUN/2024 ..." (source PDF page 40)

03 JUDICIAL DECISION

The disposition is not classified in this brief. Read the final operative paragraphs and any schedules in the complete order.

04 OUTCOME — IN FAVOUR OF

The quoted result identifies the disposition of the appeals, rather than a universal ruling for all taxpayers. A merits or party-specific outcome is not independently certified in this source extract brief; verify every ground in the complete order.

05 AKHB REVIEW POINT

Read the numbered grounds and operative reasoning together. Match the statutory provision, assessment year, jurisdiction and material facts before relying on this order; check later appeals, stays and amendments.

SOURCE & VERIFICATION

[Read the supplied court / tribunal copy \(PDF\)](#)

Page references refer to the supplied PDF, not an official reporter. Authenticity and subsequent case history require separate verification.

AI DISCLOSURE

AI-assisted source extract brief. Selection and extraction may contain errors or omit material context. The selected discussion passage may include a precedent quoted within the order. No independent professional approval is claimed. Verify the attribution, complete reasoning and every material statement against the original.

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