

**आयकर अपीलीय अधिकरण, हैदराबाद पीठ**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**Hyderabad ' A' Bench, Hyderabad**

**Before Shri Laliet Kumar, Judicial Member**  
**And**  
**Shri Manjunatha, G. Accountant Member**

आ.अपी.सं / **ITA Nos.387 & 411/Hyd/2024**  
(निर्धारण वर्ष / Assessment Year: 2022-23)

IMDAD UL FUQARAA TRUST Hyderabad PAN:AABTI9376C (Appellant)	Vs.	Income Tax Officer (Exemption) Ward 1(2) Hyderabad (Respondent)
निर्धारिती द्वारा / Assessee by:	Shri Mohd. Afzal, Advocate	
राजस्व द्वारा / Revenue by:	Smt. TH Vijaya Lakshmi, CIT(DR)	
सुनवाई की तारीख / Date of hearing:	01/08/2024	
घोषणा की तारीख / Pronouncement:	01/08/2024	

**आदेश/ORDER**

**Per Manjunatha, G. A.M**

These two appeals filed by the assessee are directed against the order passed by the learned CIT (Exemption) u/s 12AB and 80G(5) of the I.T. Act, 1961 dated 19.9.2022, rejecting the applications filed by the assessee in Form No.10AB, seeking registration u/s 12AB of the I.T. Act, 1961.

2. The brief facts of the case are that, the appellant trust has obtained provisional registration in Form 10AC on 1.11.2011 u/s 12A(1)(ac)(iii) and 80G(5)(iii) of the I.T. Act, 1961 for a period of 5 years commencing from 2022-23 to 2026-27. The assessee has filed application in Form 10AB seeking registration u/s 12AB of the I.T. Act, 1961 on 31.3.2022 for obtaining permanent registration and recognition of the Trust. The CIT(E) rejected the application filed by the assessee in Form 10AB as infructuous on the ground that the appellant has obtained provisional registration by filing Form 10A under Code 11, sub clause (c) of clause (ac) of sub-section 12A and sub clause (i) of first proviso of sub-section (5) of section 80G, even though they were not holding existing registration u/s 12A(1)(ac) and 80G(5) of the I.T. Act, 1961. The assessee has filed appeal against the order passed by the CIT (E) on 19.04.2024 with a delay of 518 days. The assessee has explained the reasons for delay in filing of the appeal by filing an affidavit and as per the reasons given by the assessee, the appellant did not file appeal immediately for a bonafide reason that there are certain ambiguity in the provisions of registration of the Trust under the new regime and the Department may come up with some clarification and the assessee can take the benefit by filing separate application. Since the issue was not resolved for long period, the appellant has filed the present appeal before the Tribunal with a delay of 518 days.

3. The learned Counsel for the assessee Shri Mohd. Afzal, Advocate, submitted that the delay in filing of appeal is neither

intentional nor for wanton of any undue benefit but purely beyond the control of the assessee, because the assessee was waiting for some clarification from the Department regarding filing of application for registration of Trust/Institution due to various ambiguity and extension of limitation from time to time. Since the CBDT has finally extended the time limit for filing of application up to 30.06.2024 and also allowed Trust/Institution whose applications for registration were rejected solely on the ground of late filing or filing under wrong section is also allowed to submit fresh application on or before 30.06.2024. He further submitted that the appellant Trust has already filed fresh application in Form 10AB and rectified the mistake committed in earlier application filed. Therefore, he submitted that the delay in filing of the appeal should be condoned and the appeal filed by the assessee may be set aside to the file of the learned CIT (E).

4. The learned DR, on the other hand, supporting the order of the CIT(E) submitted that the reasons given by the appellant for not filing the appeal within the time allowed under the Act does not come under reasonable cause and thus, the appeal filed by the assessee should be dismissed.

5. We have heard both the parties, perused the material available on record and gone through the orders of the authorities below. In so far as the delay in filing of the appeal, we find that there is delay of 518 days in filing ITA No.411/Hyd/2024 and 514 days in ITA No.387/Hyd/2024. The

assessee has explained the reasons for delay in filing of the appeal and on perusal of the reasons given by the assessee, we find that said reasons does not come under reasonable cause for condonation of huge delay in filing of the appeal. Further, the issue of registration/recognition of Trust/Institution is a subject matter of litigation on various aspects including time limit provided for filing of application as per new regime of registration of Trust. The CBDT had extended limitation from time to time and such limitation has finally been extended up to 30.06.2024 vide Circular No.7/2024 dated 25.4.2024. The assessee claims that it has already filed application in Form 10AB on or before 30.06.2024 as directed by the CBDT in their circular No.7/2024. Since the appellant has already filed application in Form 10AB and rectified the mistake committed in earlier application filed for obtaining provisional registration, in our considered view, the present appeals filed by the appellant deserves to be dismissed as unadmitted. The appellant is directed to approach the CIT(E) and file necessary details and also explain the errors committed in filing earlier applications. We also direct the learned CIT (E) to consider the application filed by the assessee positively, in case the appellant explains the reasons for filing the application under wrong code/section. The learned CIT (E) may consider the application filed by the assessee for registration, provided all other conditions prescribed under the relevant provisions of the Act are satisfied.

6. In the result, appeals filed by the assessee are dismissed.

Order pronounced in the Open Court on 1<sup>st</sup> August, 2024.

Sd/-

Sd/-

<b>(LALIET KUMAR) JUDICIAL MEMBER</b>	<b>(MANJUNATHA, G.) ACCOUNTANT MEMBER</b>
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Hyderabad, dated 1<sup>st</sup> August, 2024

***Vinodan/sps***

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3	Pr. CIT (Exemption) Hyderabad
4	DR, ITAT Hyderabad Benches
5	Guard File

*By Order*