

आयकर अपीलीय अधिकरण, विशाखापटणम पीठ, विशाखापटणम

**IN THE INCOME TAX APPELLATE TRIBUNAL
VISAKHAPATNAM "DIVISION" BENCH, VISAKHAPATNAM**

(HYBRID HEARING)

श्री वी. दुर्गा राव, न्यायिक सदस्य, एवं श्री एस बालाकृष्णन, लेखा सदस्य के समक्ष
**BEFORE SHRI V. DURGA RAO, HON'BLE JUDICIAL MEMBER
&
SHRI S BALAKRISHNAN, HON'BLE ACCOUNTANT MEMBER**

आयकर अपीलसं./I.T.A. No.259/VIZ/2025

Shalom Health And Edu Sty 80-22-7, 4 th Street Jayasree Gardens, Rajahmundry E.G. District – 533103 Andhra Pradesh [PAN: AAMTS3448Q] (अपीलार्थी/ Appellant)	v.	Income Tax Officer (Exemption Ward) Income Tax Office Aayakar Bhavan, Kambala Cheruvu Veerabhadrapuram Rajahmundry – 533105 Andhra Pradesh (प्रत्यर्थी/ Respondent)
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करदाता का प्रतिनिधित्व/ Assessee Represented by	:	Shri GVN Hari, Advocate
राजस्व का प्रतिनिधित्व/ Department Represented by	:	Dr. Satyasai Rath, CIT(DR)
सुनवाई समाप्त होने की तिथि/ Date of Conclusion of Hearing	:	12.06.2025
घोषणा की तारीख/Date of Pronouncement	:	17.06.2025

आदेश /ORDER

PER V. DURGA RAO, JM:

1. The captioned appeal is filed by the assessee against order of the Learned Commissioner of Income Tax (Exemption), Hyderabad [hereinafter in short "Ld.CIT(E)"] vide DIN & Order No. ITBA/EXM/F/EXM45/2024-25/1074450815(1) dated 13.03.2025.

2. Facts are in brief are that the assessee has filed e-Filing application in Form 10AB seeking Registration under section 12AB of the Income Tax Act, 1961 [hereinafter in short “the Act”]. The Ld. CIT(E) called the details from the assessee and assessee has filed all the details.

3. The Ld. CIT(E) has noted that on perusal of the submissions made by the assessee, it is observed that the CPC has issued provisional registration in Form 10AC dated 04.4.2022 valid from A.Y. 2022-23 to A.Y. 2024-25. As per Finance Act, 2020, assessee should have applied Form 10AB for regular registration under section 12AB of the Act, at least six months before the expiry of provisional registration or either within six months from the date of commencement of the activities, whichever is earlier. Further CBDT vide circular No. 7 of 2024 dated 25.04.2024 extended the time limit for filing of Form 10A/10AB till 30.06.2024. However, the assessee has applied Form 10AB for regular registration under section 12AB of the Act on 27.09.2024 beyond the time limit prescribed for filing of Form 10AB. By observing the above, Ld. CIT(E) rejected the registration under section 12AB of the Act.

4. On being aggrieved assessee carried the matter before the Tribunal and raised following grounds in its appeal: -.

“1. The order of the learned Commissioner of Income Tax (Exemption), Hyderabad is contrary to the facts and also the law applicable to the facts of the case.

2. The learned Commissioner of Income Tax (Exemption), Hyderabad is not justified in rejecting as time barred the application filed by the appellant in Form No.10AB seeking registration u/s 12AB of the Act.

3. Any other ground that may be urged at the time of appeal hearing.”

5. Before us, the Learned counsel for the assessee submitted that there is delay of nearly three months in filing the application before the Ld. CIT(E) and requested the same may be condoned and orders may be passed on merits.

6. On the other hand, Ld. DR supported the orders passed by the Ld. CIT(E)

7. We have heard both the sides and perused the record and gone through the orders of the revenue authorities. We find that Ld. CIT(E) rejected 12AB registration to the assessee on the ground that there is delay. Before us the Ld.Counsel for the assessee has explained that the delay in filing of the application before Ld. CIT(E) are due to circumstances beyond his control and submitted that delay may be condoned and direct the Ld. CIT(E) to pass the orders on merits. We find that it is a fit case to condone the delay, accordingly delay is condoned. In so far as the merits is concerned, we direct the Ld. CIT(E) to consider the issue on merits and grant registration under section 12AB of the Act in accordance with law.

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

Order pronounced in the open court on 17th June, 2025.

Sd/-

(एस बालाकृष्णन)

(S. BALAKRISHNAN)

लेखा सदस्य/ACCOUNTANT MEMBER

Dated : 17/06/2025

Giridhar, Sr.PS

Sd/-

(वी. दुर्गा राव)

(V. DURGA RAO)

न्यायिक सदस्य/JUDICIAL MEMBER

आदेशकीप्रतिलिपिअग्रेषित/ Copy of the order forwarded to :-

1. निर्धारिती/ The Assessee : **Shalom Health And Edu Sty**
80-22-7, 4th Street
Jayasree Gardens, Rajahmundry
E.G. District – 533103
Andhra Pradesh
2. राजस्व/ The Revenue : **Income Tax Officer (Exemption Ward)**
Income Tax Office
Aayakar Bhavan, Kambala Cheruvu
Veerabhadrapuram
Rajahmundry – 533105
Andhra Pradesh
3. The Principal Commissioner of Income Tax
4. विभागीयप्रतिनिधि, आयकरअपीलीयअधिकरण, विशाखापटणम/DR,ITAT, Visakhapatnam
5. The Commissioner of Income Tax
6. गार्डफ़ाईल/ Guard file

आदेशानुसार / BY ORDER

Sr. Private Secretary
ITAT, Visakhapatnam