

आयकर अपीलीय अधिकरण, कटक न्यायपीठ, कटक
IN THE INCOME TAX APPELLATE TRIBUNAL CUTTACK BENCH CUTTACK
(THROUGH VIRTUAL HEARING)

श्री जार्ज माथन, न्यायिक सदस्य एवं श्री राजेश कुमार, लेखा सदस्य के समक्ष ।

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER
AND
SHRI RAJESH KUMAR, ACCOUNTANT MEMBER**

आयकर अपील सं/ITA No.390/CTK/2025
(निर्धारण वर्ष / Assessment Year : 2025-2026)

Soura Baptist Christian Mandali Sammilani Bethany Bunglow, Serango, Gajapati, 761207	Vs	CIT(Exemption), Hyderabad
PAN No. : AAATS 5122 P		
(अपीलार्थी / Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारित की ओर से / Assessee by	:	Shri S.K.Sarangi, CA
राजस्व की ओर से / Revenue by	:	Shri Ashim Kumar Chakraborty, CIT-DR
सुनवाई की तारीख / Date of Hearing	:	12/08/2025
घोषणा की तारीख/Date of Pronouncement	:	12/08/2025

आदेश / ORDER

Per Bench :

This is an appeal filed by the assessee against the order dated 17/06/2025 passed in Application No.CIT(EXEMPTION),HYD/2024-25/12AA/14011 for the assessment year 2025-2026, thereby rejecting the assessee's claim for registration u/s.80G of the Act.

2. It was submitted by the Id. AR that the assessee had provisions registration for the assessment years 2022-2023 to 2024-2025. It was the submission that the assessee had applied in Form 10AB for regular registration u/s.80G of the Act on 05.11.2024. It was the submission that as the assessee had not filed the application for regular registration at

least six months before the expiry of the provisional registration or within six months from the date of commencement of the activities, whichever is earlier. The Id.CIT(E) has rejected the application for registration. It was the submission that no opportunity was granted to the assessee to explain the delay. It was the prayer that the issues may be restored to the file of Id. CIT(E) so that the assessee could explain the delay.

3. In reply, Id.CIT-DR vehemently supported the order of the Id. CIT(E).

4. We have considered the rival submissions. A perusal of the facts of the present case clearly shows that the assessee has filed regular registration u/s.80G of the Act on 05.11.2024. The last date of registration is 31.03.2025. The six months prior to the end of provisional registration starts on 30.09.2024. Admittedly, the assessee has filed the application only on 05.11.2024. When the power for granting the registration is available with an authority, the power to condone the delay in filing the application is also available with the authority. This is a part of principle of natural justice and judicial jurisprudence. Before rejecting an application for registration on account of delay, it would be worthwhile to grant the assessee an opportunity of being heard. This being so, in the interest of justice, the issues in this appeal in respect of grant of registration u/s.80G of the Act is restored to the file of Id. CIT(E) for granting the assessee adequate opportunity to explain the delay in filing the application for regular registration u/s.80G of the Act.

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

Order dictated and pronounced in the open court on 12/08/2025.

(राजेश कुमार)
(RAJESH KUMAR)

लेखा सदस्य/ ACCOUNTANT MEMBER

(जार्ज माथन)
(GEORGE MATHAN)

न्यायिक सदस्य / JUDICIAL MEMBER

दिनांक Dated 12/08/2025

Prakash Kumar Mishra, Sr.P.S.

आदेश की प्रतिलिपि अग्रहित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant-
2. प्रत्यर्थी / The Respondent-
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, कटक / DR, ITAT, Cuttack
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

(Assistant Registrar)

आयकर अपीलीय अधिकरण, कटक/ITAT, Cuttack

		Date	Initial	
1.	Draft dictated on	12.08.25		Sr.PS
2.	Draft placed before author	12.08.25		Sr.PS
3.	Draft proposed & placed before the second member			JM/AM
4.	Draft discussed/approved by Second Member.			JM/AM
5.	Approved Draft comes to the Sr.PS/PS			Sr.PS/PS
6.	Kept for pronouncement on			Sr.PS
7.	File sent to the Bench Clerk			Sr.PS
8.	Date on which file goes to the Sr.PS			
9.	Date on which file goes to the Head Clerk.			
10.	Date of dispatch of Order.			