

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.410/CTK/2025

(निर्धारण वर्ष / Assessment Year : 2024-2025)

Sri Sri Jadimahal Youth Club, At: Talakia, PO-Oupada, Via- Oupada, Dist-Balasore-756049	Vs	CIT(Exemption), Hyderabad
PAN No. : AAGTS 5866 C		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से /Assessee by	:	Shri Ananta Narayan Singhbabu, Adv.
राजस्व की ओर से /Revenue by	:	Shri Ashim Kumar Chakraborty, CIT-DR
सुनवाई की तारीख / Date of Hearing	:	14/08/2025
घोषणा की तारीख/Date of Pronouncement	:	14/08/2025

आदेश / O R D E R

Per Bench :

This is an appeal filed by the assessee against the order, dated 17.06.2025 passed by the Id. CIT(Exemption), Hyderabad for the assessment year 2024-2025, thereby rejecting the assessee's claim for registration u/s.80G of the Act.

2. The appeal of the assessee is barred by 325 days. In this regard, the assessee has filed an application for condonation of delay supported with an affidavit stating therein sufficient reasons for delay, which are plausible and not found to be false. Ld. Sr. DR also did not raise any serious objection to condone the delay. Accordingly, delay of 325 days in filing the present appeal by the assessee is condoned and the appeal is admitted for hearing.

3. It was submitted by the Id. AR that the assessee had applied in Form 10AB seeking registration u/s.80G of the Act. It was the submission that the Id.CIT(E) has rejected the application for registration on account of delay in filing Form 10AB. 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.

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

5. We have considered the rival submissions. A perusal of the facts of the present case clearly shows that the assessee has filed application for registration u/s.80G of the Act, which was rejected by the Id. CIT(E) on account of filing of form 10AB belatedly. Admittedly, the assessee has filed the application belatedly. 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.

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

Order dictated and pronounced in the open court on 14/08/2025.

Sd/-

(राजेश कुमार)
(RAJESH KUMAR)

लेखा सदस्य/ **ACCOUNTANT MEMBER**

Sd/-

(जार्ज माथन)
(GEORGE MATHAN)

न्यायिक सदस्य / **JUDICIAL MEMBER**

दिनांक Dated 14/08/2025

Prakash Kumar Mishra, Sr.P.S.

आदेश की प्रतिलिपि अग्रेषित/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