

**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.411/CTK/2025

(निर्धारण वर्ष / Assessment Year : 2024-2025)

<b>Project Swarajya,</b> Ganesh ghat, Chandini Chowk, Bhakhrabad, Cuttack-753002	Vs	<b>CIT(Exemption), Hyderabad</b>
PAN No. : <b>AAATP 3816 F</b>		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
<b>निर्धारिती की ओर से /Assessee by</b>	:	Shri Ananta Narayan Singhababu, Adv.
<b>राजस्व की ओर से /Revenue by</b>	:	Shri Ashim Kumar Chakraborty, CIT-DR
<b>सुनवाई की तारीख / Date of Hearing</b>	:	14/08/2025
<b>घोषणा की तारीख/Date of Pronouncement</b>	:	14/08/2025

**आदेश / O R D E R**

**Per Bench :**

This is an appeal filed by the assessee against the order, dated 25.06.2025 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. 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.

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 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. A further perusal of the order of the Id. CIT(E) shows that the assessee had to apply Form 10A by selecting the section code 80G(5)(i) instead of 80G(5)(iv) of the Act for which the Id. CIT(E) has rejected the application of the assessee treating the same as non-maintainable. 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. It is also directed that the Id.CIT(E) shall grant the assessee sufficient opportunity to file the correct form under the correct second code and readjudicate the issue afresh.

5. 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**