

**IN THE INCOME TAX APPELLATE TRIBUNAL
COCHIN BENCH :: COCHIN**

**BEFORE SHRI INTURI RAMA RAO, AM&
SHRI RAHUL CHAUDHARY, JUDICIAL MEMBER**

ITA No. 579/Coch/2025

Karada Kala Sahithya Appellant
PrathistanaGurudhama,
Enmakaje, Perla P.O.,
Kasaragod, Kerala-671552
[PAN: AADTK 8826 B]

vs.

Commissioner of Income Tax (Exemption) Respondent
Kochi.

Appellant by: None
Respondent by: Smt. Leena Lal, Sr. DR

Date of Hearing: 22.08.2025
Date of Pronouncement: 26.08.2025

ORDER

Per Inturi Rama Rao, AM:

This is an appeal filed by the Assessee-trust directed against the order passed by the learned Commissioner of Income Tax (Exemption), Kochi [for short, 'CIT(E)'] dated 24.06.2025 rejecting the application filed in Form No. 10AB for grant of registration u/s.12A of the Income Tax Act, 1961 (for short, 'the Act').

2. Brief facts of the case are that appellant is a trust duly registered with the objects of charitable purpose. The appellant was granted temporary registration under section 12AB of the Act,

which is valid upto 31/03/2024. The application in Form No. 10AB was not filed within the prescribed time, but filed on 16/11/2024. The appellant also filed a petition for condonation of delay in filing the application, however, Ld. CIT(E) without dealing with the petition for condonation of delay, had proceeded with dismissal of application on the grounds of delay.

3. Being aggrieved by the above order, the appellant is in appeal before us in the present appeal. Admittedly, the Ld. CIT(E) had not dealt with the condonation petition filed by the appellant-trust seeking condonation of delay in filing the application. Therefore, we are of the considered opinion that the matter requires remand to the file of Ld. CIT(E) for fresh disposal of the application in accordance with law after dealing with the petition for condonation of delay in filing the application and after providing a reasonable opportunity of being heard to the appellant.

4. In the result, appeal filed by the appellant stands partly allowed.

Order pronounced in open Court on 26th August, 2025.

Sd/-
(RAHUL CHAUDHARY)
JUDICIAL MEMBER

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

Cochin, Dated: 26th August, 2025

vr/-

Copy to:

1. The Appellant
2. The Respondent
3. The Pr. CIT concerned
4. The Sr. DR, ITAT, Cochin
5. Guard File

By Order

Assistant Registrar
ITAT, Cochin