

**आयकर अपीलीय अधिकरण, हैदराबाद पीठ**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**Hyderabad ‘ DB-B ‘ Bench, Hyderabad**

**Before Shri Vijay Pal Rao, Vice-President**  
**A N D**  
**Shri Manjunatha, G. Accountant Member**

S.No	ITA No	Appellant	Respondent
1	1021/Hyd/2025	Sree Rama Krtishna High School Committee Kadapa PAN:ABMAS5115J	CIT (Exemptions) Hyderabad
2	1022/Hyd/2025	-do-	-do-
3	1023/Hyd/2025	Sri Jhamsingh Balaji Venkateswara Swamy Temple, Hyderabad PAN: AABTS6884P	-do-
4	1024/Hyd/2025	-do-	-do-
5	1027/Hyd/2025	Sree Sree Sree Veeranjaneya Swamy Vari Devasthanam Gandikshetram Chakrayape Kadapa, PAN: AATTS6060R	-do-
6	1028/Hyd/2025	-do-	-do-
7	1029/Hyd/2025	Sri Veeranjaneya Swamy Nithya Annadanam Trust, Kadapa, PAN: AAFTS2637C	-do-
8	1030/Hyd/2025	-do-	-do-
निर्धारिती द्वारा/Assessee by:		Shri K.A. Sai Prasad, CA	
राजस्व द्वारा/Revenue by:		Dr. Narendra Kumar Naik, CIT(DR)	
सुनवाई की तारीख/Date of hearing:		04/09/2025	
घोषणा की तारीख/Pronouncement:		10/09/2025	

**आदेश/ORDER**

**Per Bench:**

These are 4 set of 2 appeals by 4 assesseees filed against 8 separate orders of the learned CIT (Exemptions) dated 12/03/2025, 17/03/2025, 13/03/2025, 19/03/2025, 13/03/2025, 17/03/2025, 12/03/2025 and 17/03/2025

respectively whereby the applications of 4 assesseees for registration u/s 12AB and approval u/s 80G were rejected.

2. There is a delay of 11 to 13 days in filing these 4 set of 2 appeals. The assesseees have filed their petition for condonation of delay which are supported by the affidavits of the Secretary of the Society as well as the Executive Officer of the Temples.

3. We have heard the learned Counsel for the assessee as well as the learned DR on the condonation of delay. The learned Counsel for the assessee has submitted that all these matters were handled by one Tax Consultant and Auditor of the Society/Temples Shri U. Ravi Kumar, C.A. However, due to the busy schedule of the Authorized Signatory of the School Committee/Society as well as the Executive Officer of the Temple/Trust, the appeal papers sent by the Tax Consultant could not be signed in time and sent back to the Tax Consultant for filing the appeals within the period of limitation. Thus, there was a minor delay of 11-13 days in filing the appeals in case of Shri Rama Krishna High School Committee and Shri Sri Jhamsingh Balaji Venkateswara Swamy Temple and Sree Sree Sree Veeranjaneya Swamy Vari Devasthanam Gandikshetram and Sri Veeranjaneya Swamy Nithya Annadanam Trust. The learned Counsel for the assessee has submitted that the delay in filing these appeals is neither intentional nor deliberate but due to the reason that the concerned authorized persons to sign the appeal memo/papers were not available at the relevant point of time and therefore there is a delay of 11 and 13 days in filing the

appeals. He has pleaded that the delay in filing the appeals may be condoned.

4. On the other hand, the learned DR has not seriously objected to the condonation of delay in filing these appeals.

5. We have considered the rival submissions and carefully perused the reasons explained by the assesseees in the affidavits filed on behalf of Shri Rama Krishna High School Committee as well as the affidavits filed by the Executive Officers of these Temples/Trusts which reads as under:

**BEFORE THE HON'BLE INCOME TAX APPELLATE TRIBUNAL, BENCH  
"B" HYDERABAD.**

1.	Name of the Appellant	:	<b>Sree Ramakrishna High School Committee</b> #7-320, New C-10-051, Mochampet, Kadapa - 516001, Andhra Pradesh, India
2.	PAN	:	ABMAS5115J
3.	Status	:	Society
4.	Asst. Year	:	2025-26
5.	ITA No.	:	1021/HYD/2025

**AFFADAVIT**

I, Venkata Satya Balasubramanyam Pidathala, S/o. Krishna Murthy Pidathala, aged about 62 years, Secretary and Correspondent of Sree Ramakrishna High School Committee, #7-320, New C-10-051, Mochampet, Kadapa - 516001, Andhra Pradesh do hereby solemnly affirm and state as follows:

In this case, the order of the Hon'ble CIT(E) was received in the month of March 2025 and case was handed to the tax consultant at Hyderabad through our auditor, CA U. Ravi Kumar. The relevant Appeal papers were sent to me for my signature. Since, at that relevant time, I was on tour to Nellore, Kuppam and Ongole in connection with inviting students to join courses under skill development program initiated by Government of Andhra Pradesh and Government of India, I could not sign the papers in time. The appeal fees was paid on 30.05.2025.



Upon my return from the camp, the duly signed papers were sent back to the tax consultant in Hyderabad, and the appeal was filed on 11.06.2025, causing a delay of 11 days in filing the appeal.

The delay is unintentional and it is prayed Hon'ble Tribunal be pleased to condone the delay.

I State that whatever mentioned above is true to the best of my knowledge and belief.

Sree Ramakrishna High School Committee  
  
Secretary and Correspondent  
**DEPONENT**

(Venkata Satya Balasubramanyam Pidathala)

Signed before me



**WITNESSED**  
  
**M. VASUDEVA RAO**  
ADVOCATE & NOTARY  
Flat No. 3-6-183, Street No. 17,  
Himayat Nagar, Hyderabad - 500 013  
Regd. No: 17/2013



**BEFORE THE HON'BLE INCOME TAX APPELLATE TRIBUNAL, BENCH  
"B" HYDERABAD.**

1.	Name of the Appellant	:	<b>Sri Jhamsingh Balaji Venkateswara Swamy Temple</b>  #13-6-440, Gudimalkapur, Hyderabad - 500028, Telangana, India
2.	PAN	:	AABTS6884P
3.	Status	:	Trust
4.	Asst. Year	:	2025-26
5.	ITA No.	:	1023/HYD/2025

**AFFIDAVIT**

I, **Mr. U. Ravi Kumar**, S/o. V. Venkata Ratnam, aged 54 years, residing at #flat No. 102, krishna kuteer, west maredpally secunderabad - 500026, Telanagana and practicing as a Chartered Accountant at Barkatpura, Hyderabad - 500029, Telanagana, do hereby solemnly affirm and state as under:

I am the tax consultant for nearly 40 temples in the districts of Kadapa, Karimanagar, Waranagal and Hyderabad. I had applied for provisional registration as well as final registration in respect of all the said temple trusts, which are being managed by the Executive Officers (EOs) appointed by the Government of Telangana. In response to the notices issued by the CIT(E), appropriate replies were duly filed.

In the month of March 2025, the permanent registration was rejected on technical grounds in respect of most of the temple trusts. After collecting the said orders from the respective Executive Officers (EOs) and their offices

situated at various places, I handed over the files to a consultant at Hyderabad for filing appeals before the Hon'ble ITAT.

The said consultant mailed the relevant appeal papers to me in the last week of May 2025. Immediately, I forwarded the same to the respective Executive Officers (EOs) for their approvals and signatures. Unfortunately, due to certain technical errors and lack of assistance, the Executive Officers (EOs) could not sign/stamp the appeal papers properly. Hence, I had to physically send the papers to the respective Executive Officers (EOs) at their places for obtaining proper signatures.

Since some of the Executive Officers (EOs) were not readily available at the temple premises due to their tours and visits to the temples, attending the auctions, court cases and on deputation to other temples, the signatures could not be obtained before 31.05.2025, which was the due date for filing the appeals before the Hon'ble ITAT. After obtaining the signatures from all the concerned temple trusts, the papers in a bunch were handed over to the tax consultant at Hyderabad in the first week of June 2025. Consequently, this appeal in ITA No. 1023/Hyd/2025 was filed on 11/06/2025, causing a delay of 11 days.

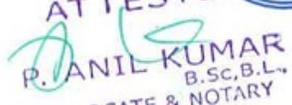
I state that the delay is not intentional but only due to operational difficulties and circumstances beyond my control. Hence, it is humbly prayed that the Hon'ble Tribunal may be pleased to condone the delay in the interest of justice.

I State that whatever mentioned above is true to the best of my knowledge and belief.

Signed before me



ATTESTED



**P. ANIL KUMAR**  
B.Sc., B.L.,  
ADVOCATE & NOTARY  
Regd. No: 5766  
Appointed by Govt. of India  
1-7-181, BAKARAM, MUSHEERABAD,  
HYDERABAD, TELANGANA



**DEPONENT**  
(U. Ravi Kumar)

23 AUG 2025

6. Considering the reasons explained by the assessee as well as the submissions of the learned Counsel for the assessee, we are satisfied that the assessee was having reasonable cause for the delay of 11 & 13 days respectively in filing of these appeals. Accordingly, we condone the delay of 11 & 13 days in filing of these 8 appeals.

7. In all these 4 set of 2 appeals, the assessee has raised common grounds. In the appeals filed against the rejection of application for registration u/s 12AB and rejection of application for approval u/s 80G of the Act, the grounds raised in ITA No.1021 and 1023/Hyd/2025 are reproduced as under:

**ITANo.1021/Hyd/2025**

*“1. The order dated 12/03/2025 passed by the learned CIT (Exemptions) Hyderabad rejecting the appellant’s application dated 21/09/2024 in Form 10AB u/s 12A(1)(ac)(iii) is bad in law, arbitrary and against the principles of natural justice.*

*2. The learned CIT (Exemptions) erred in law and on facts in rejecting the application for registration u/s 12AB solely on the ground that the application in Form 10AB was filed beyond the prescribed time limit u/s 12A(1)(ac)(iii), without appreciating that the delay, if any was purely technical and inadvertent and that the application was filed well within the six months prior to expiry of provisional registration.*

*3. Without prejudice to Ground No.2, the learned CIT (Exemptions) erred in holding that the application in Form 10AB was time barred, ignoring that the appellant is an existing Trust which had already commenced its activities and therefore, under the correct interpretation, was only required to apply six months prior to the expiry of provisional registration – a condition duly fulfilled.*

*4. The learned CIT (Exemptions) failed to record any finding with respect to the genuineness of the appellant’s activities or its compliance with the substantive provisions of the Act, despite the fact that all the required documents and evidences were duly furnished in response to the notices issued.*

5. *The appellant craves leave to add, amend, modify, rescind, supplement or alter any or more grounds of appeal stated herein above either before or at the time of hearing of this appeal”.*

### **ITA No.1023/Hyd/2025**

*“1. The order dated 13.03.2025 passed by the Ld. CIT(Exemptions), Hyderabad rejecting the appellant's application dt: 21.09.2024 in Form 10AB under Section 12A(1)(ac)(iii) is bad in law, arbitrary and against the principles of natural justice.*

*2. The Learned CIT (Exemptions) erred in law and on facts in rejecting the application for registration under Section 12AB solely on the ground that the application in Form 10AB was filed beyond the prescribed time limit under Section 12A(1)(ac)(iii), without appreciating that the delay, if any, was purely technical and inadvertent and that the application was filed well within the six months prior to expiry of provisional registration.*

*3. Without prejudice to Ground No. 2, the Ld. CIT(Exemptions) erred in holding that the application in Form 10AB was time-barred, ignoring that the appellant is an existing trust which had already commenced its activities and therefore, under the correct interpretation, was only required to apply six months prior to the expiry of provisional Assistant Commissioner & registration-a condition duly fulfilled. Executive Officer Endowments Department.*

*4. The Learned CIT (Exemptions) failed to record any finding with respect to the genuineness of the appellant's activities or its compliance with the substantive conditions of the Act, despite the fact that all required documents and evidences were duly furnished in response to the notices issued.*

*5. The appellant craves leave to add, amend, modify, rescind, supplement or alter any or more grounds of appeal stated herein above either before or at the time of hearing of this appeal.”*

8. The learned Counsel for the assessee has submitted that the CIT (Exemptions) has rejected the applications of these assesseees for registration u/s 12AB as well as approval u/s 80G of the Act on the ground that after the provisional registration

granted by the CPC, the assessee has filed these applications belatedly. The learned Counsel for the assessee has pointed out that the CIT (Exemptions) has considered the limitation only as six months from the date of commencement of the activities whereas all these Institutions/Trusts are pre-existed and very old ones much before granting the provisional registration and therefore, the commencement of the activities cannot be taken as a reckoning point of limitation. He has thus, submitted that the rejection of application by the CIT (Exemptions) on this ground is not justified and liable to be set aside. In support of his contention he has relied upon the decision of this Tribunal dated 02/07/2025 in case of Vijaya Rajam Foundation vs. CIT (Exemptions) in ITA No.629/Hyd/2025 as well as decision in case of Maharanyam Muralidhara Swamiji Vedha Ashram Guntur vs. CIT (Exemptions) in ITA Nos. 707 & 708/Hyd/2025 dated 16/07/2025.

9. On the other hand, the learned DR has relied upon the impugned order of the learned CIT (Exemptions) and submitted that the CIT (Exemptions) has rejected the applications, which were found to be barred by limitation despite the extension of time limit by the CBDT.

10. We have considered the rival submissions and carefully perused the impugned order of the CIT (Exemptions). The CIT (Exemptions) has given identical reasons for rejection of the applications in para 3 and 4 as under:

*“3. In response to the above notice, the assessee submitted his reply. On perusal of the submissions made by the*

*assessee, it is observed that the CPC has issued provisional registration in form 10AC dated 03.08.2022 valid from AY 2023-24 to A.Y 2025-26. As per the finance Act, 2020, the assessee should have applied form 10AB for regular registration u/s 12AB, at least six months before the expiry of provisional registration or within six months from the date of commencement of activities, whichever is earlier. Further, the 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 u/s 12AB on 22.09.2024, i.e. beyond the time limit prescribed for filing of form 10AB.*

*4. Keeping in view of the above, as the assessee has made the application in form 10AB beyond the time limit prescribed, the present application in form 10AB for registration u/s 12AB is herewith rejected.”*

11. In all the 8 appeals, identical orders were passed by the CIT (Exemptions) giving the identical reasons in para 3 & 4 of the respective orders as reproduced above. Thus, it is manifest from the reasons given by the CIT (Exemptions) in para 3 & 4, the applications of the assessee were rejected on the ground of limitation by considering the limitation as six months from the date of commencement of the activities. It is pertinent to note that when these Institutions/Trusts are pre-existing, then the limitation in the context of commencement of the activity becomes irrelevant. At the outset, we note that this Tribunal in case of *Vijay Rajam Foundation vs. CIT (Exemptions) (Supra)* has considered an identical issue in para 5 and 6 as under:

*“5. We have considered the rival contentions and carefully perused the impugned order of the learned CIT (Exemption). The assessee was granted provisional registration/approval in Form 10AC on 22/06/2022 valid from A.Y 2023-24 to A.Y 2025-26. Thereafter, the assessee filed the application in Form 10AB seeking regular approval u/s 80G of the Act on 29/09/2024 which was rejected by the learned CIT (Exemption) as under:*

*“The assessee has filed an e-application in Form No.10AB seeking registration u/s 80G of the Income-Tax act, 1961.*

2. Notices dated 03.12.2024 and 17.02.2025 were issued in respect of proceedings u/s 80G(5)(iii) to the address mentioned in the Form 10AB to produce the copy of Memorandum of Association/Trust deed for verification and to furnish a detailed reply on the specific information called for in the said notice.

3. In response to the above notice, the assessee submitted his reply. On perusal of the submissions made by the assessee, it is observed that the CPC has issued provisional registration in form 10AC dated 22.06.2022 valid from AY 2023-24 to AY 2025-26. As per the finance Act, 2020, the assessee should have applied form 10AB for regular registration u/s 80G, at least six months before the expiry of provisional registration or within six months from the date of commencement of activities, whichever is earlier. Further, the 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 u/s 80G on 28.09.2024, i.e. beyond the time limit prescribed for filing of form 10AB.

4. Keeping in view of the above, as the assessee has made the application in form 10AB beyond the time limit prescribed, the present application in form 10AB for registration u/s 80G is herewith rejected.”

6. The learned CIT (Exemption) has given the reasons for treating the application as beyond the time limit extended by the CBDT, vide circular No.7/2024, dated 25/04/2024. It is pertinent to note that the Circular No.7 of 2024 of the CBDT extended the time limit for submitting the application in Form-10AB for the A.Y 2022-23 whereas in the case in hand, the provisional registration was granted from the A.Y 2023-24 to 2025-26. Therefore, the provisional registration was valid up to March, 2025 and the limitation for filing the application in Form-10AB was up to 30/09/2024 i.e. 6 months before the expiry of the provisional registration/approval. The other limitation provided for filing of Form 10-AB was in respect of the date of commencement of the activities of the Trust/Institution which is not relevant for the case of the assessee, due to the simple reason that the activities were already commenced in the case of the assessee prior to the provisional registration. Thus, the limitation extended by the CBDT Circular No.7/2024 is not for the application for approval/registration valid from A.Y 2023-24 onwards but it was for the A.Y 2022-23. By considering these facts as well as the earlier decisions of the Tribunal as relied upon by the assessee, we are of the considered view that the application filed by the assessee for regular approval/registration u/s 80G of the Act on 28/09/2024 is within the limitation, being more than 6 months before the

*expiry of the provisional registration. Accordingly, in view of the above facts and circumstances, the impugned order of the CIT (Exemption) is set aside, and the matter is remanded to the record of the CIT (E) for re-consideration of the application of the assessee for grant of regular registration/approval u/s 80G of the I.T. Act, 1961 by considering all relevant facts, details and record.”*

12. Therefore, the reasons given by the CIT (Exemptions) for considering the limitation and also citing the CBDT Circular No.7/2024 are totally irrelevant and not applicable in cases of these assesseees for registration u/s 12AB and approval u/s 80G from A.Y 2023-24 to 2025-26. A similar view has been taken by this Tribunal in case of Maharanyam Muralidhara Swamiji Vedha Ashram vs. CIT (Exemptions) in ITA Nos.707 & 708/Hyd/2025 in para 6 & 7 as under:

*“6. We have heard both the parties, perused the material on record and the orders of the authorities below. The appellant-trust was established on 12.04.2022 with the main objects of providing education in Vedas and Yoga to aspiring students and organize free food distribution [Annadanam] to students etc. The appellant-trust has been granted provisional registration from 19.02.2023 up-to assessment year 2025-2026. The appellant- trust claims to have started its activities and also filed relevant return of income for the assessment years 2023-2024 and 2024- 2025 on or before the due date provided u/sec.139(1) of the Income Tax Act, 1961. As per the provisions of sec.12A(1)(ac) (ii) and 80G(5)(iv) of the Income Tax Act, 1961, the appellant is supposed to file application in Form 10AB seeking for permanent registration u/sec.12AB and 80G of the Act, 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 CBDT has extended the said due date ITA.Nos.707 and 708/Hyd./2025 considering the hardship faced by various Trusts/Institutions vide Circular No.7 of 2024 dated 25.04.2024 up-to 30.06.2024. In the present case, the assessee has filed application in Form 10AB on 19.09.2024 which is beyond the due date provided under the Act i.e., within six months from the date of commencement of the activities. However, the application filed by the assessee is at least six months before the expiry of the provisional registration. The assessee claimed to have*

*explained the reasons for delay in filing of application and as per the submission of the assessee, there is genuine hardship due to ambiguity in law and also improper assistance from the professionals, but, the delay in filing of the application is unintentional and for want of any benefit.*

*7. We find that, the law has been amended in the case of trusts for procedure of registration and the same has been amended from time to time which is caused confusion in the minds of the public about the classification of trust/institution. Although, the CBDT has issued Circulars from time to time and explained the procedure to be followed for obtaining registration, but there is an ambiguity in law, which is difficult to understand by any layman. Therefore, in our considered view, ITA.Nos.707 and 708/Hyd./2025 when the assessee has filed its application for permanent registration at least before six months from the expiry of provisional registration, the learned CIT(E) ought to have consider the application filed by the assessee on merits, when the assessee claims to have filed relevant evidences to prove carrying-out charitable activities in accordance with its objects. Further, the assessee claims to have filed a petition for condonation of delay in terms of amended provisions which is applicable from 01.10.2024. Therefore, considering the facts and circumstances of the case and also the fact that, the learned CIT(E) has rejected the application filed by the assessee in a routine manner without even considering the explanation for delay in filing of the application and also on merits, in our considered view, the issue needs to be set-aside to the file of learned CIT(E) to give another opportunity of hearing to the appellant-trust. Thus, we set-aside the order passed by the learned CIT(E) in rejecting the application filed in Form 10AB seeking registration u/sec.12AB and u/sec.80G of the Income Tax Act, 1961 and restore the issues back to the file of learned CIT(E) for fresh consideration. The learned CIT(E) is directed to consider the application filed by the appellant-trust for condonation of delay and also the application filed by the ITA.Nos.707 and 708/Hyd./2025 appellant-trust on merits, after considering relevant details submitted by the appellant-trust to justify its case.”*

13. Considering the facts and circumstances of the case as well as following the earlier decisions of this Tribunal, we are of the considered opinion that the impugned orders rejecting the application filed by the assessee for registration u/s 12AB as well

as approval u/s 80G of the Act on this ground of limitation are not justified and liable to be set aside. We order accordingly. The matters are remanded to the record of the learned CIT (Exemptions) for fresh consideration of the applications of all the assessees after verification and examination of the relevant record and details filed by the assessees.

14. In the result, appeals filed by all the assessees are allowed for statistical purposes.

Order pronounced in the Open Court on 10<sup>th</sup> September, 2025.

Sd/-

Sd/-

<b>(MANJUNATHA, G.) ACCOUNTANT MEMBER</b>	<b>(VIJAY PAL RAO) VICE-PRESIDENT</b>
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Hyderabad, dated 10<sup>th</sup> September, 2025

**Vinodan/sps**

Copy to:

S.No	Addresses
1	All Assesseees c/o Katrapati & Associates, 1-1-298/2/B/3 Sowbhagya Avenue Apts, 1st Floor, Ashok Nagar, Street No.1 Hyderabad 500020&
2	CIT (Exemptions) Hyderabad
3	Pr. CIT – Exemptions, Hyderabad
4	DR, ITAT Hyderabad Benches
5	Guard File

*By Order*