



with the primary object to provide care shelter for medical treatment of cows including establishment of Charitable Hospital. The society received its first donation on 27<sup>th</sup> September, 2023 and commenced its activities, and provisional registration was obtained u/s 12A(1)(ac)(iii) on 31<sup>st</sup> December, 2023.

3. Thereafter, the society applied for permanent registration u/s 12A(1)(ac)(iii) on 4<sup>th</sup> of July, 2024, which has been rejected by the Id. CIT(A) primarily on the grounds that the assessee has already commenced his business activities when it applied for provisional registration, and in this case the provisional registration could not have been granted because activity of the trust has already commenced.

4. In course of hearing, the Id. AR of the assessee submitted that the rejection of the application for registration is not legally justified because the assessee was not provided an opportunity of being heard before the rejection of its registration application because no show cause notice has been issued to the assessee to explain his case and to prove the genuineness of the activities through various documentary evidences including photographs and newspaper cuttings.

5. The Id. AR further submitted that as per provisions of section 12A, the Id. Commissioner or Principal Commissioner of Income Tax has got the power to condone the delay in filing the application, if reasonable cause is shown to exist for late filing

of the application and he prays that the delay if any in filing the application for registration may please be condoned.

6. The ld. CIT(E) has also pointed out to the insufficiency of documentary evidences to assess the genuineness of activities.

7. The ld. DR relied on the order of the ld. CIT(E) but has no objection if the matter is re-examined by the ld. CIT(E).

8. We have heard the rival submissions and considered the materials on record and we find that under the provisions of section 12AB trusts or institutions seeking registration or renewal has to comply within the time limit specified u/s 12A(1)(ac)(iii).

9. Now, by insertion of the proviso w.e.f. 01.10.2024 in section 12A(1)(ac)(vi) empowers the ld. PCIT/CIT to condone the delay in filing applications and treat such applications as timely filed provided reasonable cause for the delay is shown. The powers of condonation are extensive and applies to delays beyond the time allowed in sub-clause (i) to (vi) of section 12A(1)(ac)(iii). This condonation application also entitles an assessee to file an application in cases where there has been delay in converting the provisional registration to regular registration under clause 12A(1)(ac)(iii).

10. As such, taking into account, the extensive power held by the Id. Pr. Commissioner of Income Tax and the Commissioner of Income Tax, we deem it fit and proper in the instant case to remand the matter back to the files of the Id. CIT(E) to consider the application for registration afresh and we also direct the assessee to move necessary condonation application before *appropriate authority* as per provisions of section 12AB of the Act, 1961.

11. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in accordance with Rule 34(4) of the Income Tax (Appellate Tribunal) Rules, 1963 as on 26.09.2025

**Sd/-**  
**(Manoj Kumar Aggarwal)**  
**Accountant Member**

**Sd/-**  
**(Udayan Dasgupta)**  
**Judicial Member**

*\*GP/Sr.PS\**

Copy of the order forwarded to:

- (1) The Appellant:
- (2) The Respondent:
- (3) The CIT concerned
- (4) The Sr. DR, I.T.A.T

True Copy

By Order