

**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**“E” BENCH, MUMBAI**  
**BEFORE SMT. BEENA PILLAI (JUDICIAL MEMBER)**  
**AND**  
**SHRI OMKARESHWAR CHIDARA (ACCOUNTANT MEMBER)**

**I.T.A. No. 4676/Mum/2025**  
**Assessment Year: 2025-26**

<b>Khetaji Dhanaji Charitable Trust</b> 111/119, Thakurdwar Road, Mumbai -400002 <b>PAN:AAATK3841R</b>	Vs.	<b>Commissioner of Income Tax(Exemptions)</b> Room No. 601, 6 <sup>th</sup> Floor, Cumballa Hill, MTNL TE Building, Peddar Road, Dr. Gopalrao Deshmukh Marg, Cumballa Hill, Mumbai-400026
<b>(Appellant)</b>		<b>(Respondent)</b>

<b>Appellant by</b>	Shri Dharan Gandhi
<b>Respondent by</b>	Shri Hemanshu Joshi, SR. D.R.

<b>Date of Hearing</b>	09.09.2025
<b>Date of Pronouncement</b>	30.09.2025

**ORDER**

**Per: Smt. Beena Pillai, J.M.:**

The Present appeal filed by the assessee arises out of order dated 25/06/2025 passed by Ld.CIT(E)-Mumbai on following grounds of appeal:

*“Following grounds of appeal are without prejudice to each other:*

1. *The Ld. CIT(E) erred in rejecting the application for regular registration u/s. 80G(5) of the Act.*
2. *The Ld. CIT(E) erred in rejecting and not condoning the delay for filing of application for renewal of the provisional certificate of registration u/s. 80G(5) of the Act without considering the reasons submitted during the course of hearing and as mentioned in the submissions alongwith the condonation application.*
3. *The Ld. CIT(E) erred in rejecting the application for registration u/s. 80G(5) of the Act on the ground that there was no reasonable cause and genuine hardship in filing the application within the due date due to the technical glitches faced while filing the application.*
4. *The impugned order rejecting registration is in gross violation of principles of natural justice and therefore, bad in law.*
5. *The Appellant craves leave to add to, amend, alter, reframe or delete all or any of the foregoing grounds of appeal.”*

**Brief facts of the case are as under:**

**2.** The assessee is an old trust and is registered under Bombay Public trust act, 1950. The date of formation of the trust is said to be 16/01/1970, having the main objective to provide donation for medical treatment of cancer patients to talk a memory hospital. The assessee submits that, it already has valid registration under section 12A before the commencement of TOLA Act 2020 and registration under section 80G was received on 02/11/2010.

**2.1** Subsequently, on 15/11/2021 assessee sought for registration under section 12A of the Act and order for registration was passed in Form 10AC on 22/11/2021 for assessment years 2022-23 to 2026-27. On 20/11/2021 assessee also applied for approval in form 10A for registration under section 80G.

**2.1** It is submitted that instead of opting for clause (i) of the first proviso to subsection (5) of section 80G, assessee applied for provisional registration under sub-clause (A) of clause (iv) of the first proviso to sub section (5) of section 80G. It is submitted that you do ongoing covert pandemic, and due to lack of clarity in the newly inserted provisions, the error occurred on behalf of the assessee.

**2.2** The Ld.AR submitted that on 27/11/2021 and order for provisional registration was passed for the 27/11/2021 to assessment year 2024-25 that is for three years under clause(iii) of the second proviso to section 80G. The Ld.AR submitted that the assessee did not fall within the said clause and therefore assessee applied for renewal of approval under the first proviso decision 80G in form 10AB. The Ld.AR submitted that same was filed lead due to technical glitches on the portal.

**2.3** The Ld.CIT(E) issued show cause notice to the assessee calling upon the details in respect of the final registration. However, the Ld.CIT(E), rejected the application of the assessee on the ground that assessee furnished the application in form 10AB under wrong proviso to section 80G of the act, belatedly.

**2.4** The Ld.AR submitted that there is no delay in filing the application and that the assessee ought to have been granted an automatic approval for five years under the correct provision that is applicable, since the assessee was already having approval prior to 01/04/2021. The Ld.AR placed reliance on Circular number 7/2024 dated 25/04/2024 wherein, time-limit to file renewal application was extended to 30/06/2024. He submitted that the renewal application was filed by the assessee on

28/11/2024 and due to technical glitch on the portal the same could not be uploaded was an admitted fact as per the circular. He submitted that, this fact is in the knowledge of the department as many assessee's faced similar issue. He however, submitted that, delay if any of was due to bonafied circumstances.

**3.** The Ld.DR on the contrary, relied on the orders passed by the authorities below.

We have perused the submissions advanced by both sides in the light of the records placed before us.

**4.** From the record placed before us, it is clear that the delay was neither deliberate nor mala fide but was due to technical glitch in the portal which is verifiable by the revenue. The assessee is a charitable trust, otherwise had complied with the statutory requirements and filed the renewal application immediately upon noticing the lapse. The explanation offered has not been found to be false, revenue has not been able to file any document contrary to the submissions made by the Ld.AR.

**5.** In our view, refusal to condone the delay would result in grave financial hardship to the assessee, which functions only to support treatment of cancer patients at TATA memorial hospital, especially when the demand has arisen solely on account of a technical lapse. Considering its beneficial object and the CBDT circular empowering condonation in genuine cases, we are satisfied that the assessee is entitled for relief on account of delay.

**6.** It is noted that the assessee is admittedly an old trust having a valid registration under section 12A and 80G.

**6.1** It is noted that while filing Form for final registration in Form 10AB has inadvertently mentioned the wrong section as sub- clause (B) of clause (iv) of first proviso to subsection (5) of section 80G instead of clause (iii) of first proviso to subsection (5) of section 80G

**6.2** From the perusal of provisions applicable to the facts of present case, in our considered view, there is merit in claim of the Id. AR that assessee has selected the wrong section code inadvertently while filing the application for final registration in Form 10AB

**6.3** In view of these we remit the issue back to the file of Ld.CIT(E), with a direction to consider the application under Clause (iii) to first proviso to section 80G(5) of the Act, and to decide the application of the assessee for final approval as possible before the expiry of the provisional approval granted in order to enable the assessee to have the benefit of section 80G without any break.

**Accordingly the grounds raised by the assessee stands allowed for statistical purposes.**

**In the result the appeal filed by the assessee stands allowed for statistical purposes.**

**Order pronounced in the open court on 30/09/2025**

**Sd/-**

**(OMKARESHWAR CHIDARA)**  
**Accountant Member**

**Sd/-**

**(BEENA PILLAI)**  
**Judicial Member**

Mumbai:

Dated: 30/09/2025  
Poonam Mirashi,  
Stenographer

Copy of the order forwarded to:

- (1) The Appellant
- (2) The Respondent
- (3) The CIT
- (4) The CIT (Appeals)
- (5) The DR, I.T.A.T.

True Copy

By order

(Asstt. Registrar)  
**ITAT, Mumbai**