

आयकर अपीलीय अधिकरण, विशाखापटणम पीठ  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**Visakhapatnam Bench, Visakhapatnam**

**Before Shri Ravish Sood, Judicial Member**  
**and**  
**Shri Balakrishnan S., Accountant Member**

आ.अपी.सं / **ITA No.471/Viz/2025**  
(निर्धारण वर्ष / Assessment Year: NA)

Leader People Service Charitable Trust, Visakhapatnam. PAN: AABTL4868N (Appellant)	Vs.	The Income Tax Officer (Exemption Ward), Visakhapatnam. (Respondent)
निर्धारिती द्वारा / Assessee by:	Sri GVN Hari, Advocate	
राजस्व द्वारा / Revenue by:	Sri Badicala Yadagiri, CIT- DR	
सुनवाई की तारीख / Date of Hearing:	09 / 10 / 2025	
घोषणा की तारीख / Date of Pronouncement:	29 / 10 / 2025	

**ORDER**

**प्रति रवीश सूद, जे.एम./PER RAVISH SOOD, J.M.**

The present appeal filed by the assessee trust is directed against the order passed by the Commissioner of Income Tax (Exemptions) [hereinafter referred to as "CIT(Exemptions)"], Hyderabad, dated 17.06.2025 rejecting its application filed in "Form No. 10AB" for regular registration under Section 80G(5) of the Income-tax Act, 1961 (for short, "the Act"). The assessee

trust has assailed the impugned order on the following grounds of appeal before us:

1. The order of the Ld. CIT(Exemption), Hyderabad is contrary to the facts and also the law applicable to the facts of the case.
2. The Ld. CIT(Exemption) is not justified in rejecting the application filed by appellant in Form-10AB for Registration U/s. 80G of the Act.
3. The Ld. CIT(Exemption) ought to have condoned the delay in filing Form No. 10AB.
4. Any other ground that maybe urged at the time of appeal hearing.”

2. Succinctly stated, the assessee trust was granted provisional registration under Section 80G of the Act by the Central Processing Centre (CPC) in “Form No. 10AC” dated 10.03.2022, valid for the period from AY 2022–23 to AY 2024–25.

3. Therefore, the assessee trust filed an application for regular registration under Section 80G of the Act in “Form No. 10AB” on 15.10.2024. During the course of proceedings, the assessee trust in response to notices issued by the CIT(Exemptions), dated 26.03.2025 and 19.05.2025, vide its

replies submitted the requisite details/information in response to the queries that were raised by him.

4. However, the CIT(Exemptions) rejected the aforesaid application for registration, vide his order dated 17.06.2025 on the ground that the assessee trust had failed to apply for regular registration within the prescribed time limit. It was observed by him that as per the amended provisions introduced by the Finance Act, 2020, an application in “Form No. 10AB” should be filed at least six months prior to the expiry of the provisional registration or within six months from the commencement of its activities, whichever is earlier.

5. The CIT(Exemptions) further observed that the CBDT vide Circular No. 7/2024 dated 25.04.2024 had extended the “due date” for filing Form No. 10A/10AB till 30.06.2024. However, as the assessee trust had filed its application in “Form 10AB” on 15.10.2024, therefore, it was time-barred. Accordingly, the CIT(Exemptions) rejected the application filed by the assessee trust for regular registration under Section 80G of the Act on the ground of the delay involved in filing the same.

6. Aggrieved, the assessee trust has carried the matter in appeal before us.

7. Sri GVN Hari, Advocate, the Learned Authorized Representative (for short "Ld. AR") for the assessee trust at the threshold of hearing, submitted that the application filed by the assessee trust for regular registration under Section 80G has been rejected by the CIT(Exemption), Hyderabad for the reason that the same was filed beyond the prescribed time period. The Ld. AR submitted that the delay involved in filing the application be condoned and the matter be restored to the file of the CIT(Exemption) for considering the same on merits.

8. Sri Badicala Yadagiri, CIT-DR supported the order of the CIT(Exemptions), and submitted that the time limit prescribed under the law for regular registration under section 80G of the Act is mandatory in nature, and the CIT(Exemptions) has no discretion to condone the delay in filing of "Form 10AB".

9. We have heard the Ld. Authorized Representatives of both parties, and perused the material available on record.

10. Admittedly, the assessee trust that was granted provisional registration under Section 80G of the Act, had filed “Form 10AB” for regular registration on 15.10.2024. As observed by us hereinabove, the CBDT, vide Circular No. 7/2024 dated 25.04.2024, had extended the “due date” for filing such application till 30.06.2024, therefore, there can be no denying the fact that the application filed by the assessee trust was beyond the prescribed time limit.

11. Although the delay in filing the application for regular registration under Section 80G in “Form 10AB” is procedural in nature, but we are afraid that the provisions of the Act read along with the CBDT Circular No. 7/2024 (supra) are clear on the prescribed time limit in so far the filing of an application for regular registration in “Form 10AB” under Section 80G of the Act is concerned. However, we are at the same time of a firm conviction that procedural lapses should not defeat the substantive rights, particularly in matters of charitable trusts seeking exemptions. Although there is no explicit provision under the Income-tax Act or rules for condonation of delay in filing of “Form 10AB” for regular registration under Section 80G

of the Act, but, the assessee trust remains at liberty to approach the CBDT for condonation under Section 119(2)(b) of the Act. Thereafter, the CIT(Exemptions) is directed to take up and dispose of the application filed by the assessee trust for regular registration under Section 80G of the Act, on merits, in accordance with the extant law and after providing due opportunity of being heard to the assessee trust.

12. Resultantly, the appeal of the assessee trust is allowed for statistical purposes in terms of our aforesaid observations.

Order pronounced in the Open Court on 29<sup>th</sup> October, 2025.

<b>Sd/-</b> <b>(BALAKRISHNAN S.)</b> <b>ACCOUNTANT MEMBER</b>	<b>Sd/-</b> <b>(RAVISH SOOD)</b> <b>JUDICIAL MEMBER</b>
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Hyderabad,  
Dated 29<sup>th</sup> October, 2025  
**OKK / SPS**

Copy to:

S.No	Addresses
1	Leader People Service Charitable Trust, D.No. 58-14-105/9, VUDA Layout, Marripalem, Visakhapatnam, Andhra Pradesh – 530009.
2	Income Tax Officer (Exemption Ward), O/o. ITO, Infinity Tower, Shankaramatham Road, Santhipuram, Visakhapatnam, Andhra Pradesh-530016.
3	The Pr.CIT, Visakhapatnam
4	The DR, ITAT Visakhapatnam Bench
5	Guard File

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