

2. The Registry has informed that there is a delay of 138 days in filing the instant appeal. An application for condonation of delay along with affidavit has been filed. The main reason for delay in filing the appeal is due to lack of professional assistance, internal administrative issues and also lack of awareness of appellate remedy timelines. We find that sufficient cause prevented the assessee from filing the appeal before this Tribunal within the prescribed time limit and that the delay is not intentional and the assessee would not have gained from filing the appeal with delay. We, therefore, adopting a justice oriented approach and also taking guidance from the judgments of Hon'ble Apex Court in the case of *Collector, Land Acquisition, Anantnag & Anr. Vs. Mst. Katiji & Ors.* [(1987) 2 SCC 107] and in the case of *Inder Singh Vs. State of Madhya Pradesh* judgment dated 21.03.2025 (2025 INSC 382), hereby condone the delay of 138 in filing of the instant appeal before this Tribunal and admit it for adjudication.

3. The only issue for our consideration before us is that Ld.CIT(E) erred in rejecting the assessee's application for regular registration u/s. 12A(1)(ac)(iii) of the Act.

4. We have heard rival contentions and perused the records placed before us. We observe that the assessee is a charitable trust and has been granted provisional registration u/s. 12AB of the Act vide order dated 10/12/2024. An application for

regular registration u/s. 12A(1)(ac)(iii) of the Act has been filed on 30/06/2024. The Ld.CIT(E) called for various information to examine the assessee's application appearing at page Nos. 03-07 of the impugned order. However, the assessee did not furnish any explanation to the discrepancies communicated to it, as a result, Ld.CIT(A) rejected the assessee's application for regular registration. Before us, learned counsel for the assessee prayed for providing one more opportunity to go before the Ld.CIT(E) and the Ld. CIT-DR is also fair enough in not strongly objecting the request made by the learned counsel for the assessee.

5. We therefore, under the given facts and circumstances of the case and also in the larger interest of justice and fair to both the parties, deem it appropriate to afford one more opportunity to the assessee and remit back the issue of regular registration u/s. 12A(1)(ac)(iii) of the Act to the file of the Ld.CIT(E) for fresh adjudication. Needless to mention that Ld.CIT(E) shall afford reasonable opportunity of hearing to the assessee. Assessee is also directed to remain vigilant and not to take adjournments unless otherwise required for reasonable cause and file all the details called for by the Ld.CIT(E). Thus, impugned order is hereby set aside and the effective grounds of appeal raised by the assessee are allowed for statistical purposes.

6. In the result, appeal of the Assessee is allowed for statistical purposes.

Order pronounced in the open Court on 18.11.2025.

Sd/-
[VINAY BHAMORE]
JUDICIAL MEMBER

Sd/-
[MANISH BORAD]
ACCOUNTANT MEMBER

Pune, Dated 18th November, 2025

vr/-

Copy to

1.	The appellant
2.	The respondent
3.	The CIT(A), Pune concerned.
4.	D.R. ITAT, "A" Bench, Pune.
5.	Guard File.

//True Copy //

By Order

Assistant Registrar,
ITAT, Pune.