



आयकर अपीलिय अधिकरण, राजकोट न्यायपीठ, राजकोट।  
**IN THE INCOME TAX APPELLATE TRIBUNAL,  
RAJKOT BENCH, RAJKOT**

**BEFORE DR. ARJUN LAL SAINI, ACCOUNTANT MEMBER  
AND  
SHRI DINESH MOHAN SINHA, JUDICIAL MEMBER**

आयकर अपील सं./ITA No. 468/RJT/2025

निर्धारणवर्ष /Assessment Year: 2023-24

Jyot Foundation S/2, Gurukrupa Complex, 3-Parivar Park Corner, Mayani Nagar Main Road, Rajkot, Gujarat-360004  <b>PAN No. : AAETJ1338G</b>	बनाम Vs.	CIT (Exemption), Ahmedabad Income Tax Office, Vejalpur, Rajkot-360001
(अपीलार्थी/Appellant)	:	(प्रत्यर्थी/Respondent)

आयकर अपील सं./ITA No. 474/RJT/2025

निर्धारणवर्ष /Assessment Year: 2023-24

Virmani Foundation Ways Software, F4 Jalaram Arcade, Virani Chowk, Rajkot, Gujarat- 360001  <b>PAN No.: AADTV5479K</b>	बनाम Vs.	CIT (Exemption), Ahmedabad Income Tax Office, Vejalpur, Rajkot-360001
(अपीलार्थी/Appellant)	:	(प्रत्यर्थी/Respondent)

निर्धारिती की ओर से/Assessee by : Shri Sunny Mehta, Id.AR  
राजस्व की ओर से/Revenue by : Shri Sanjay Punglia, CIT.DR

सुनवाई की तारीख/Date of Hearing : 18/11/2025  
घोषणा की तारीख/Date of Pronouncement : 24/11/2025



## ORDER

### Per, Bench:

Captioned two appeals filed by two different assessee-trust, are directed against the separate orders passed by the Commissioner of Income-tax (Exemption), dated 29.06.2025 & 30.06.2025; respectively, wherein the Ld. CIT(E) rejected assessee's application under Section 80G(5)(iii) of the Income Tax Act, 1961 (hereinafter referred to as "the Act").

2. The facts of the case which can be stated quite shortly are as follows: The assessee-trust has opted for two step approval under new regime of registration/approval, that is, obtaining provisional approval first and then to regularize same adhering the due dates mentioned therein, the applicant was supposed to file present application within six month from 01.02.2022 which was further extended upto 30.06.2024 vide CBDT circular 07/2024. However, present application has been filed before Id.CIT(E) when the provisional approval granted under Form 10AC was expired. Further, it is pertinent to note that the earlier application of the applicant filed on 22.05.2024 u/s. 80G(5)(iv)(B) of the Act was rejected on 12.11.2024 due to fact that the associated application u/s 12A(1)(ac)(vi-ITEM(B)) of the Act was already rejected and accordingly the applicant was not holding any valid registration neither u/s. 12A(1)(b) of the Act nor u/s 12A(1)ac(i) of the Act. Hence, the argument of the applicant that the earlier application was rejected due to wrong section is incorrect. Also, the said fact does not give an advantage to the applicant to argue the maintainability of the present application as both the applications have been filed under two different sections of the Act and are supposed to be decided based on existing statute. Hence, Ld.CIT(E) noted that the argument of the applicant is devoid of merits. Moreover, there is also no



order of Hon'ble ITAT condoning the delay in this case. Hence, as has been already pointed out that the time limits prescribed in section 80G(5) of the Act, are mandatory and the Commissioner of Income Tax has no power to condone the delay in filing application in Form No. 10AB. Such powers rest with CBDT only. Also, the assessee in this case has also failed to avail the benefit of Circular No. 7/2024 dated 25th April 2024. In view of the above facts, it was held by Id.CIT(E) that the present application in Form No. 10AB has not been filed within the time limit prescribed therein and therefore, the same was rejected as non-maintainable without going into the merits and the provisional approval issued in Form 10AC was also cancelled by Id.CIT(E ).

3. Aggrieved by the order of the learned CIT(E ), the assessee is in appeal before us.

4. Learned Counsel for the assessee submitted that Ld.CIT(E) has passed the ex-parte order, despite of filing details and documents and did not condone the delay, which was on technical grounds. Learned Counsel also submitted that registration under section 12A had already been granted to the assessee and only application for approval under section 80(G) (5)(iii) of the Act was rejected, therefore the assessee prays the Bench that matter may be remitted back to the file of the Ld.CIT(E) with the direction to consider the application of the assessee and adjudicate the issue as per the provisions of the Act.

5. On the other hand, Leaned DR for the Revenue did not raise any objection, if the matter is restored back to the file of the Ld. CIT(E) for *de novo* adjudication.



6. We have heard both the parties and perused the materials available on record. We note that assessee- trust commenced its activities with effect from 7<sup>th</sup> April, 2022. The application for provisional registration under section 80G(5)(iv) was filed in form 10A as on 30-03-2022 which got approved on 06-04-2022 which was valid till AY 2024-25. Subsequently, application in Form 10AB was filed under section 80G(5)(iv)(B) as on 22-05-2024 which was rejected as on 12-11-2024, on account of rejection of application under section 12A of the Act. The reason for rejection of application under section 12A was wrong selection of clause under the said application and this was due to technical difficulties faced for filing registration applications online. The fact required to be highlighted from the above information is that such applications were duly filed within the extended time limit, that is, 30-06-2024, as per Circular No. 07/2024 dated 25-04-2024. Thereafter, instead of filing an appeal against orders of rejection, the appellant trust preferred to file fresh applications with correct clause in form 10AB under both the sections. The form 10AB under section 80G(5)(iii) was filed as on 18-11-2024. This resulted in delay in filing of application as per the provisions of the section.

7. We find that the registration has been duly granted under section 12AB(1)(b) against the application in form 10AB filed by the assessee-trusts. However, only application under section 80G(5)(iii) of the Act was rejected on account of technical ground being delay in filing of application and that there were no powers with Ld. CIT(E) to condone such delay. Considering these genuine facts, we condone the delay and we direct the ld.CIT(E ) to admit both the assessee's application in Form No. 10AB, u/s 80G(5)(iii) of the Act and to examine the conditions of 80G(5)(iii) of the Act and if the assessee is eligible



then grant the approval under section 80G(5)(iii) of the Act, in accordance with law.

8. In the combined result, both the appeals filed by the assesseees, are allowed, for statistical purposes, in above terms.

**Order is pronounced in the open court on 24/11/2025.**

**Sd/-  
(Dinesh Mohan Sinha)  
Judicial Member**

**Sd/-  
(Dr. Arjun Lal Saini)  
Accountant Member**

राजकोट /Rajkot

//True Copy//

दिनांक/ Date: 24/11/2025

आदेश की प्रतिलिपि अग्रेषित/ Copy of the order forwarded to :

- अपीलार्थी/ The Appellant
- प्रत्यर्थी/ The Respondent
- आयकर आयुक्त/ CIT
- आयकर आयुक्त(अपील)/ The CIT(A)/(NFAC), Delhi.
- विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, राजकोट/ DR, ITAT, RAJKOT
- गार्डफाईल/ Guard File

By order/आदेश से,

Assistant Registrar/Sr. PS/PS  
ITAT, Rajkot

Strengthened preparation & delivery of orders in the ITAT	
1) Date of dictation (dictation sheet is enclosed with main file.)	18.11.2025
2) Date on which the typed draft is placed before the Dictating Member & Other Member	18.11.2025
3) Date on which the approved draft comes to the Sr. P.S./P.S.	
4) Date on which the fair order is placed before the Dictating Member for pronouncement	
5) Date on which the fair order comes back to the Sr. P.S./P.S.	
6) Date on which the file goes to the Bench Clerk	
7) Date on which the file goes the Head Clerk	
8) Date on which the file goes to the Assistant Registrar for signature on the order	
9) Date of Dispatch of the order	