

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES : B : NEW DELHI

BEFORE SHRI S. RIFAUR RAHMAN, ACCOUNTANT MEMBER
AND
SHRI ANUBHAV SHARMA, JUDICIAL MEMBER

ITA No.2801/Del/2025
Assessment Year : 2025-26

Mata Parmeshwari Charitable
Trust,
Siddh Guru Sthan Neelkanth
Ashram, Jewane Guliyani,
Baghpat,
Uttar Pradesh – 250345,
PAN: AABTM1609A

Vs. CIT (Exemption),
Lucknow.

(Appellant)

(Respondent)

Assessee by : Shri Baldev Raj &
Shri Manish Upneja, Advocates
Revenue by : Ms Pooja Swaroop, CIT-DR
Date of Hearing : 11.11.2025
Date of Pronouncement : 26.11.2025

ORDER

PER ANUBHAV SHARMA, JM:

This is an appeal preferred by the Assessee against the order dated 26.03.2025 of the Commissioner of Income-tax (Exemptions), Lucknow [hereinafter referred as Ld. CIT(E), for short] rejecting the application of the assessee for registration u/s 80G(5)(iii) of the Income Tax Act, 1961 (hereinafter referred as 'the Act').

2. The assessee is a charitable trust formed on 12.03.2001 and registered u/s 12AB of the Act. An application for provisional approval and registration u/s 80G(5) was filed on 20.01.2022 in Form 10A. On 08.02.2022, the provisional approval was granted by the Id.CIT(E), Lucknow for the period 08.02.2022 to AY 2024-25.

3. Now, as per the time frame provided in Proviso (iii) of first proviso to section 80G(5) of the Act, the assessee was required to file the application for final approval at least six months prior to provisional expiry of the period of approval or within six months of the commencement of its activities, whichever is earlier. On 19.03.2024, the assessee filed an application in Form 10AB for regularization of provisional registration granted u/s 80G(5), but, inadvertently, while filing the application, the applicant selected section code in the second line item of Form No.10AB as “13-Clause (ii) of first proviso to sub-section (5) of section 80G” instead of “14-Clause (iii) of first proviso to sub-section (5) of section 80G.”

3.1 On 09.08.2024, this application was rejected through Form 10AD and when the assessee came to know of the inadvertent mistake, fresh application was filed on 29.08.2024 in Form 10AB which was rejected on 26.03.2025 by the impugned order holding that application is beyond the time line and is not maintainable.

4. The Id. AR has relied the CBDT Circular No.07/2024 dated 25.04.2024 extending the time limit granted for compliances by which the date was extended till 30.06.2024. It was also submitted that due to technical reasons the earlier application was rejected and immediately, as the error was detected, merely by a delay of 20 days fresh application was moved.

4.1 The Id. DR has submitted that the order passed is in accordance with the law as the Id. CIT(E) has no power to condone the delay. It was also submitted that otherwise also the grant of approval will need verification.

5. We have given thoughtful consideration to the material on record and are of the considered view that as there is no provision for making any changes of clerical nature in Form 10AB filed online, thus the fresh application filed by the assessee should have been considered relating back to the period in which the first and original application was filed.

6. Passing of limitation merely bars a remedy, which would generally mean that limitation is a procedural law subject and unless some substantive right of any respondent has fortified by the lapse of limitation period procedural lapses and glitches leading to injustice, in quasi judicial proceedings, the same should

always be addressed to the benefit of the assessee unless malice or prejudice to the Revenue is attributable.

7. In the given facts and circumstances, though the Id.CIT(E) would have been justified to have considered the second application as only continuation of the previous one which was filed well within the period of limitation, still, if the second application is considered to be filed by a delay, the same deserves to be condoned.

8. Thus, the issue for consideration of the application on merits is restored to the files of the Id.CIT(E) to proceed further to consider the application in accordance with the law and aforesaid observations of this Bench. The appeal is allowed.

9. The appeal of the assessee is allowed.

Order pronounced in the open court on 26.11.2025.

Sd/-
(S. RIFAUR RAHMAN)
ACCOUNTANT MEMBER
Dated: 26th November, 2025.

Sd/-
(ANUBHAV SHARMA)
JUDICIAL MEMBER

Rohit, Sr. PS

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asstt. Registrar, ITAT, New Delhi