

**IN THE INCOME TAX APPELLATE TRIBUNAL SURAT BENCH, SURAT
(HYBRID MODE)**

**BEFORE MS. SUCHITRA KAMBLE, JUDICIAL MEMBER
& SHRI BIJAYANANDA PRUSETH, ACCOUNTANT MEMBER**

I.T.A. No.1318/Srt/2024
(Assessment Year: N.A.)

Shree Siddhrudra Brahm Samaj Kelvani Mandal, Shera, Hansot, Bharuch, Gujarat-393030	Vs.	Commissioner of Income Tax (Exemption), Ahmedabad
[PAN No.AAMTS8556R]		
(Appellant)	..	(Respondent)

Appellant by :	Shri Kamlesh Bhatt, CA
Respondent by:	Shri Mukesh Jain, CIT-DR

Date of Hearing	17.11.2025
Date of Pronouncement	02.12.2025

ORDER

PER SUCHITRA KAMBLE - JUDICIAL MEMBER:

The appeal filed by the assessee is against the order passed by the Ld. Commissioner of Income Tax (Exemptions), (in short "Ld. CIT(E)"), Ahmedabad on 29.04.2023.

2. The assessee has raised the following grounds of appeal:

"1. In view of the facts and circumstances of the case the Ld. CIT (Exemption), erred in law and in facts, in not cancelling the registration of the Appellant U/s. 12AB of the Income Tax, 1961 and hence Your appellant PRAYS that the impugned order of the cancellation of registration of the appellant U/s. 12AB of be quashed and the Ld. CIT (Exemption) be directed to grant the registration to the appellant U/s. 12AB of the Act."

3. The appellant trust has filed an application for registration of the Trust under Section 12AB of the Income Tax Act on 14.10.2022 in Form No. 10AB before the CIT(E). The CIT(E) issued the notice to the applicant trust on 06.02.2023 and called for details. In response to notice dated 23.03.2023 the applicant trust filed the reply. The CIT(E) observed that the time limit prescribed under Section 12A(1)(ac) of the Act for filing Form No. 10A and

10AB is mandatory and therefore, after considering the CBDT Circular which extended the said time limit, the time limit for filing application was extended appeal 25.11.2022. The CIT(E) further observed that the applicant trust was issued notice dated 06.02.2023 and the applicant trust filed submissions on 03.03.2023 thereby stating that the applicant trust commencing of activities is on 20.04.1996. The CIT(E) held that the applicant trust has not filed any submission and has not filed its application within the time period at least six months prior to expiry of period of the provisional registration which was on or before 30.09.2022. In light of this the CIT(E) rejected the application of the applicant trust.

4. Being aggrieved by the order passed by Ld. CIT(E), the assessee filed present appeal before us.

5. The Ld. AR submitted that there is a delay of 544 days in filing the present appeal for which the assessee has given the detail Affidavit thereby stating that the earlier Chartered Accountant who was dealing with the applicant trust case has not properly followed the proceedings and the trustees of the applicant is not aware about the intricacy of law and therefore, could follow up the proceedings. The reason given by the applicant appears to be genuine, hence, delay is condoned.

6. The Ld. DR submitted that the delay is almost two years and therefore, the delay should not be condoned. Besides this the Ld. DR submitted that the CIT(E) has rightly rejected the application as the applicant trust has not filed Form 10AB within the extended period as well.

7. We have heard both the parties and perused all the relevant material available on record. It is pertinent to note that the contention of the Ld. DR that the delay should not be condoned is already dealt in earlier paragraph. As regards, the delay in filing in Form No. 10AB the same was already

extended by CBDT as per Circular No. 22/2022 and therefore, solely on the said ground the CIT(E) cannot reject the application of the applicant trust. Besides this the merit of the applicant trust was not at all discussed in contest of Section 12A for granting registration. Therefore, it will be appropriate to remand back this issue to the file of the CIT(E) for proper adjudication of the issues after verifying the details filed by the applicant trust. Needless to say the applicant trust be given opportunity of hearing by following principles of natural justice.

8. In the result, the appeal of the applicant trust is partly allowed for statistical purposes.

Order pronounced under proviso to Rule 34 of ITAT Rules, 1963 on 02/12/2025

Sd/-
(BIJAYANANDA PRUETH)
ACCOUNTANT MEMBER

Ahmedabad; Dated 02/12/2025

TANMAY, Sr. PS

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त(अपील) / The CIT(A)-
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, सूरत / DR, ITAT, Surat
6. गार्ड फाईल / Guard file.

Sd/-
(SUCHITRA KAMBLE)
JUDICIAL MEMBER

आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt. Registrar)
आयकर अपीलीय अधिकरण, सूरत / ITAT, Surat