

**IN THE INCOME TAX APPELLATE TRIBUNAL
PATNA 'DB' BENCH AT KOLKATA**

[Virtual Court]

Before

**SHRI SONJOY SARMA, JUDICIAL MEMBER
&
SHRI RAKESH MISHRA, ACCOUNTANT MEMBER**

ITA No.: 44/PAT/2025

Assessment Year: NA

Sarvajanik Education and Welfare Society <i>(Appellant)</i>	Vs.	CIT (Exemption), Patna <i>(Respondent)</i>
PAN: ABEAS7724H		

Appearances:

Assessee represented by : Suresh Kabra, CA.

Department represented by : Md. Shadab Ahmed, CIR(DR).

Date of concluding the hearing : 14-October-2025

Date of pronouncing the order : 09-December-2025

ORDER

PER RAKESH MISHRA, ACCOUNTANT MEMBER:

This appeal filed by the assessee is against the order of the Ld. Commissioner of Income Tax (Exemption)-Patna [hereinafter referred to as the 'Ld. CIT (Exemption)'] passed in respect of registration u/s 12AB of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') dated 29.10.2024.

1.1 The Registry has informed that the appeal is barred by limitation by 35 days. The assessee has filed a petition for condonation of delay explaining the reasons that the process of filing the appeal was completed on the online filing portal by the Ld. AR of the assessee, the attachments were also uploaded after filling up Form No. 36 on the portal and thereafter the "Submit" button was clicked; however, no acknowledgement could be generated on the portal. After a gap of



around 20 days, the portal was checked for the appeal number but nothing was available. After a week again the portal was again checked but the situation remained the same. The Ld. AR then informed the E-Cell of Mumbai Office of the ITAT from where it was suggested to contact Shri Atul Chaudhary at Delhi. Upon contacting Shri Chaudhary, it was suggested to open the Portal and Log-in again to complete the process if any was pending. It was found that the attached documents did not get uploaded despite the uploading carried out. Thereafter, all the attachments were re-uploaded and then an acknowledgement was generated by the portal. This resulted in the delay of 35 days.

1.2 We have considered the submissions made, gone through the application seeking condonation of delay and after perusing the same, we are satisfied that the assessee had a reasonable and sufficient cause and was prevented from filing the instant appeal within the statutory time limit. We, therefore, condone the delay and admit the appeal for adjudication.

2. The assessee is in appeal before the Tribunal raising the following grounds of appeal:

"1. The Ld. CIT(E) was not just and proper on the facts of the case and in law in rejecting the application of the Trust for registration u/s 12A for filing delayed by 17 days and not allowing the prayer for Condonation of Delay.

2. PRAYER

2.1. The REJECTION order may be recalled and registration u/s 12A may be kindly directed to be allowed to the Appellant by condoning the delay.

2.2. Personal hearing may be granted.

2.3. Any other relief that your honors may deem fit may be granted."

3. Brief facts of the case are that the assessee is a Society in Jamui, Bihar and had applied for registration u/s 12AB of the Act in Form No. 10AB dated



17.04.2024 for grant of regular registration under sub-clause (iii) of clause (ac) of sub-section (1) of section 12AB of the Act r.w.s. 12AB(1)(b) of the Act. The assessee was requested to submit documents in order to examine the objects of the Society and genuineness of its activities, the notes on activities undertaken by the assessee during FY 2021-22, 2022-23 and 2023-24 or since its inception, whichever was later and other details like annual accounts/accounts of the applicant for the said period, copies of bank accounts and ledgers for the said period etc. Further, a letter was issued on 17.10.2024 contemplating rejection in case of non-compliance. In response to the letter dated 17.10.2024, the assessee requested to condone the delay in filing the application u/s 12A(1)(ac)(iii) of the Act in the interest of natural justice but no valid reason for the delay for filing Form No. 10AB for regular registration was given. Therefore, it was held that the assessee failed to prove the genuineness of its activities claimed to have been carried out in accordance with the objects of the Society and the application filed in Form No. 10AB for grant of regular registration under subclause (iv) of clause (ac) of sub-section (1) of section 12A of the Act was rejected. The provisional registration granted u/s 12A(1)(ac)(vi) of the Act in Form No. 10AC on 27.05.2021 vide unique Registration Number-ABEAS7724HE20206 for AY 2021-22 to 2023-24 was also cancelled.

4. Aggrieved with the order of the Ld. CIT (Exemption), the assessee has filed the appeal before the Tribunal.

5. Rival contentions were heard and the submissions made have been examined. It was submitted by Ld. AR that the assessee had sought for regular approval but Form No. 10AB was filed belated on 27.03.2021. The assessee was a new Society. It is stated that the assessee is a villager and new provisions were introduced and, therefore, it had a *bona fide* reason for the delay which ought to have been condoned by the Ld. CIT (Exemption).



6. The Ld. DR had no objection if the delay in filing Form No. 10AB were condoned.

7. We have considered the submissions made. The application for final approval was rejected mainly because of the delay in filing Form No. 10AB for regular registration. Since the assessee is a villager and the provisions were newly introduced; there was sufficient cause for the delay. The Bench was of the view that the Ld. CIT (Exemption) ought to have condoned the delay. Therefore, the order of the Ld. CIT (Exemption) is hereby set aside and remanded to him to examine the application of the assessee on merit and thereafter pass an order in accordance with law after providing an opportunity of being heard to the assessee and after considering the details to be filed as the assessee claims that its activities are genuine and therefore, the approval ought to have been granted.

8. In the result, the appeal filed by the assessee is partly allowed for statistical purposes.

Order pronounced in the open Court on 9th December, 2025.

Sd/-

[Sonjoy Sarma]
Judicial Member

Sd/-

[Rakesh Mishra]
Accountant Member

Dated: 09.12.2025

Bidhan (Sr. P.S.)



Copy of the order forwarded to:

1. ***Sarvajanik Education and Welfare Society, At-Guguldih, Post-Guguldih, PS-Barhat, Jamui, Bihar, 811305.***
2. ***CIT (Exemption), Patna.***
3. CIT(A)-
4. CIT-
5. CIT(DR), Patna Benches, Patna.
6. Guard File.

// True copy //

By order

Assistant Registrar
ITAT, Kolkata Benches
Kolkata