

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“A” BENCH MUMBAI**

**BEFORE SHRI AMIT SHUKLA, JUDICIAL MEMBER &  
SHRI MAKARAND VASANT MAHADEOKAR, ACCOUNTANT MEMBER**

**ITA No. 7245/Mum/2025  
(Assessment Year: 2025-26 to 2029-30)**

<b>Anybody Can Help Foundation</b> 9A, 2 <sup>nd</sup> Floor, Ambuj House, Altamount Road, Mumbai-400 026	Vs.	<b>ITO Exemp. 1(1)</b> 6 <sup>th</sup> Floor, MTNL Building, Pedder Road, Mumbai-400 020
PAN/GIR No. AAFTA6458F		
(Applicant)		(Respondent)

Assessee by	Shri Ryan Saldanha, Ld. AR
Revenue by	Shri Rajesh Kumar Yadav, Ld. DR

Date of Hearing	05.01.2026
Date of Pronouncement	06.01.2026

आदेश / ORDER

**PER MAKARAND VASANT MAHADEOKAR, AM:**

This appeal by the assessee is directed against the order passed by the Commissioner of Income Tax (Exemptions), Mumbai [hereinafter referred to as “CIT(E)”] dated 28.09.2025, whereby the assessee’s application in Form No. 10AB seeking approval under section 80G of the Income-tax Act, 1961 [hereinafter referred to as “the Act”] was rejected.

2. The brief facts of the case are that the assessee trust filed an application in Form No. 10AB on 01.03.2025 under clause (iii) of the first proviso to section 80G(5) seeking regular approval under section 80G. The assessee had earlier been granted provisional approval in Form No. 10AC dated 31.08.2021, which was valid up to Assessment Year 2024–25.

3. The CIT(E) observed that as per clause (iii) of the first proviso to section 80G(5), where an institution has been provisionally approved, the application for regular approval is required to be filed at least six months prior to expiry of provisional approval or within six months of commencement of activities, whichever is earlier. According to the CIT(E), since the assessee had already commenced its activities, the application for regular approval ought to have been filed within six months from commencement of activities. As the assessee filed Form No. 10AB on 01.03.2025, the CIT(E) held that the application was filed beyond the permissible time limit and rejected the same as non-maintainable. The rejection was made solely on the ground of delay, without examining the genuineness of activities or other conditions prescribed under section 80G(5).

4. Aggrieved by the order of CIT(E), the assessee is in appeal before us raising following grounds of appeal:

*1) The ld Commissioner of Income Tax (Exemption) [CIT(E)] erred in rejecting the application for approval u/s 80G of the Act dated 01.03.2025 on the grounds that it was filed beyond 28.02.2022 i.e. beyond 6 months from commencement of activities of the Trust.*

2) *The ld CIT(E) erred in not appreciating the fact that:*

- *The assessee had already obtained provisional approval dated 31.08.2021 which was valid upto Assessment Year 2024-25.*
- *The assessee had commenced activities on 01.02.2016 which was prior to the date of provisional approval i.e. 31.08.2021. Thus, the six month time limit from date of commencement of activities does not apply to the assessee.*
- *The Trustees were not aware that such provisional registration expired after 3 years on 31.03.2024. They were under impression that the registration was for 5 to 10 years.*
- *The provisional registration scheme was introduced for the first time from 01.04.2021 (by Finance Act 2020). Thus, this was a new scheme under which the Trust applied for registration for the first time. Further, this was the first time that the Trustees were applying for renewal of registration.*
- *The Trust is satisfying all other legal compliances and is filing Form 10BB every year.*

3) *The assessee prays that the approval u/s 80G of the Act be granted to the assessee Trust.*

4) *The assessee craves leave to add, delete, amend or alter the above grounds.*

5. The learned Authorized Representative, placed on record the fact sheet and submitted that the activities of the assessee trust had commenced on 01.02.2016, much prior to the introduction of the provisional approval regime and prior to the grant of provisional approval dated 31.08.2021. Therefore, the condition of filing the application within six months from commencement of activities could not be applied to the assessee. It was submitted that the expression “within six months of commencement of activities” under clause (iii) of the proviso to section 80G(5) applies only to newly formed trusts which commence activities after obtaining provisional approval.

6. Reliance was placed on the following decisions of coordinate Benches:

- i. **Chopade Charitable Trust v. CIT(E) [2024] 167 taxmann.com 702 (Pune – Trib.)**, wherein it was held that the six-month condition from commencement of activities is applicable only to newly formed trusts.
- ii. **National Association for the Blind v. CIT(E) [2025] 178 taxmann.com 120 (Mumbai – Trib.)**, where the Tribunal held that in the case of trusts whose activities commenced long prior to provisional approval, the said condition had no applicability.

7. Without prejudice, the learned AR submitted that even with respect to the period relating to expiry of provisional approval, the delay was bona fide and occurred during the initial phase of implementation of the new registration regime. It was contended that the assessee is otherwise complying with all statutory requirements and that the CIT(E) has not doubted the genuineness of activities.

8. The learned Departmental Representative strongly relied upon the order of the CIT(E) and submitted that irrespective of the extensions granted by the CBDT, the assessee failed to apply within the prescribed time. It was contended that approval under section 80G is a conditional statutory benefit and strict compliance with timelines is mandatory. The learned DR thus supported the rejection of the application on the ground of limitation.

9. We have considered the rival submissions and perused the material available on record. It is an admitted position that the assessee trust commenced its activities on 01.02.2016, whereas the provisional approval under section 80G was granted on 31.08.2021. Thus, the commencement of activities clearly predates both the grant of provisional approval and the introduction of the provisional approval regime itself with effect from 01.04.2021.

10. The controversy raised before us is no longer res integra. The coordinate Bench of the Tribunal in **National Association for the Blind v. CIT(E) [2025] 178 taxmann.com 120 (Mumbai – Trib.)**, after considering and following a series of earlier decisions including **Shri Kailashmath Trust v. CIT (Exemption)[IT Appeal No.1177/Pun/2023, dated 5.01.2024]**, has examined the scheme of section 80G(5) in the light of the amendments introduced by the Finance Act, 2020, the Memorandum explaining the provisions, and the Budget Speech of the Hon'ble Finance Minister.

11. The consistent ratio emerging from these decisions is that the concept of provisional approval was primarily introduced to facilitate newly constituted trusts or institutions which had not yet commenced their charitable activities. The requirement contained in clause (iii) of the proviso to section 80G(5) prescribing filing of an application within six months from commencement of activities is intended to operate only in such cases. For trusts and institutions which were already in existence

and carrying on charitable activities prior to the grant of provisional approval, the relevant and operative time limit is the requirement to apply at least six months prior to the expiry of the provisional approval.

12. The coordinate Benches have further held that a literal interpretation of the phrase “within six months of commencement of activities” so as to apply it to long-standing trusts would lead to an absurd and unintended consequence, namely that such trusts would be permanently barred from seeking approval under section 80G, which could never have been the legislative intent. Such an interpretation would render the statutory scheme unworkable and defeat the object of the amendments introduced to simplify and streamline the registration process.

13. Applying the above settled principles, it has been consistently held that where the assessee trust had commenced its activities much prior to the grant of provisional approval and prior to the introduction of the provisional registration regime with effect from 01.04.2021, the second limb of clause (iii) of the proviso to section 80G(5) has no application. In such cases, rejection of the application solely on the ground that it was not filed within six months from commencement of activities is legally unsustainable.

14. Respectfully following the binding coordinate Bench decisions and the judicial principles laid down therein, we hold

that the rejection of the assessee's application by the CIT(E) on this ground cannot be upheld.

15. As regards the alternative limb relating to filing the application six months prior to expiry of provisional approval, it is evident from the record that the CIT(E) has rejected the application only on the ground of delay, without examining the eligibility of the assessee or the genuineness of its activities.

16. In the present case, the CIT(E) has not recorded any adverse finding regarding the charitable nature of activities or non-compliance with the conditions of section 80G(5). The rejection is founded solely on limitation. In such circumstances, we are of the considered view that the delay deserves to be condoned, and the application ought to be examined on merits.

17. In view of the above discussion and respectfully following the judicial precedents cited hereinabove, we hold that:

- i. The rejection of the assessee's application in Form No. 10AB solely on the ground of delay is not sustainable in law.
- ii. The delay in filing Form No. 10AB is condoned.
- iii. The impugned order passed by the CIT(E) dated 28.09.2025 is set aside.

18. The matter is restored to the file of the CIT(E) with a direction to grant approval under section 80G, if the assessee is otherwise found to be eligible in accordance with law, after examining the genuineness of activities and compliance with

statutory conditions, after affording due opportunity of being heard to the assessee.

19. In the result, the appeal is allowed for statistical purposes.

Order pronounced in the open court on 06.01.2026.

**Sd/-**  
**(AMIT SHUKLA)**  
**JUDICIAL MEMBER**

**Sd/-**  
**(MAKARAND VASANT MAHADEOKAR)**  
**ACCOUNTANT MEMBER**

Mumbai, Dated 06/01/2026  
Dhananjay, Sr.PS

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

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

सत्यापित प्रति //True Copy//

1.

आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार ( Asst. Registrar)  
आयकर अपीलीय अधिकरण, मुम्बई / ITAT, Mumbai