

INCOME-TAX APPELLATE TRIBUNAL  
MUMBAI BENCH "E", MUMBAIBEFORE SHRI ANIKESH BANERJEE, JUDICIAL MEMBER AND  
SHRI JAGADISH, ACCOUNTANT MEMBER

I.T.A No.6773/Mum/2025

<b>Environment Sewa Foundation</b> 16, Govind Bhavan, S.V. Road, Malad Mumbai, Malad West Dely S.O. Mumbai-400 064 <b>PAN : AAGCE2931D</b>	<b>vs</b>	<b>Commissioner of Income-tax (Exemption), Mumbai</b> Room No-601, 6 <sup>th</sup> Floor, Cumballa Hill, MTNL Building, Mumbai
<b>APPELLANT</b>		<b>RESPONDENT</b>

Present for Assessee	Ms. Neha Paranjape, Adv.
Present for Revenue	Shri Ritesh Misra, CIT DR

Date of hearing	22/12/2025
Date if pronouncement	05/01/2026

**ORDER****Per: Shri Anikesh Banerjee, JM:**

The instant appeal of the assessee filed against the order of the Ld. Commissioner of Income-tax (Exemptions), Mumbai [in short, 'Ld.CIT(E)] passed under section 12AB of the Income-tax Act, 1961 (in short, 'the Act'), date of order 27/09/2025.

2. The brief facts of the case are that the assessee is a charitable trust established with the objects of providing education, medical relief, and preservation of the environment, including watersheds, forests, and wildlife,

inter alia. The assessee trust initially applied for provisional registration, which was duly granted. Thereafter, the assessee obtained permanent registration under section 12A of the Act and approval under section 80G of the Act. Subsequently, for renewal/continuation of its permanent registration, the assessee filed an application under section 12A seeking registration under section 12AB of the Act. The procedural requirements in this regard are governed by Rule 17A of the Income-tax Rules, 1962, which mandates that an application in Form No. 10AB, accompanied by the prescribed documents, must be filed at least six months prior to the expiry of the existing registration. The assessee was granted registration under section 12AB for Assessment Years 2021-22 to 2025-26. In terms of section 12A(1)(ac)(ii) of the Act, where a trust or institution is registered under section 12AB and the period of such registration is due to expire, the application for renewal is required to be made at least six months prior to the expiry of the said period. As per the validity of the registration, the assessee was required to file the application on or before September 2024. However, the application was ultimately filed on 13.03.2025. The Ld. CIT(A) held that the assessee had violated the mandate of section 12A(1)(ac)(ii) of the Act and, on that basis, rejected the application for renewal of registration. Aggrieved by the said order, the assessee has preferred the present appeal before us.

3. The Ld. AR advanced arguments and filed a paper book containing **pages 1 to 39**, which has been taken on record. The Ld. AR submitted that although, as per the statutory mandate, the assessee was required to apply for renewal of registration by September 2024, the final registration certificate under section 12AB was granted to the assessee only on 28.12.2024. Consequently, the

assessee received the registration certificate on 28.12.2024 and, within a period of three months thereafter, filed the application for renewal before the completion of AY 2025-26, relevant to Financial Year 2024-25. The Ld. AR further submitted a chronological list of relevant dates, which is reproduced hereunder:

<b>Sr.No.</b>	<b>Date</b>	<b>Particulars</b>	<b>Paper Book Page No.</b>
1	22.01.2021	The Appellant Trust was incorporated with the object of providing education, medical relief, preservation of Environment including watersheds, forests and wildlife etc.	1
2	27.05.2021	The Appellant trust obtained the provisional registration under section 12A of the Act which was valid from the A.Y. 2021-22 to A.Y. 2023-24	2-4
3	31.12.2021	The Appellant trust obtained the approval under section 80G which was valid from the A.Y. 202-23 to A.Y. 2024-25	-
3	24.06.2024	The Appellant made application in For 10AB for seeking final registration and approval under section 80G	5-12
4	28.12.2024	The final registration under section 12AB was granted to the Appellant Trust for the period A.Y. 2021-22 TO 2025-26	22-25
5	28.12.2024	The final approval under section 80G was granted to the Appellant Trust for the A.Y. 2022-23 to 2025-27	26-28
6	13.03.2025	The Appellant Trust made application in Form 10AB for seeking registration as per section 12A(1)(ac)(ii) of the Act	Application is a part of the appeal memo
7	27.09.2025	The CIT(E) rejected the above application on the ground that the same is belatedly filed by the Appellant trust.	This order is a part of the appeal memo

*It is pertinent to note that, the final registration under section 12AB of the Act was granted from A.Y.2021-22 to 2025-26 vide order dated 28.12.2024. As per section 12A (1)(ac)(ii) of the Act, the due date for making application in Form 10AB was 30th September, 2024. However, the Appellant Trust could not have made the application under section*

*12A(1(ac)(ii) of the Act for renewal of registration without having any order for final registration under section 12AB of the Act. On receipt of the order dated 28.12.2024 for final registration under section 12AB, the Appellant Trust immediately made the application within the period of 3 months i.e. on 13.03.2025. Thus, the Ld.CIT(E) is not justified in rejecting the application dated 13.03.2025 on the ground that the same has been filed belatedly.”*

4. The Ld. AR further submitted that, after obtaining the final registration on 28.12.2024, the assessee applied for renewal of the said registration under section 12A of the Act. It was contended that there existed a reasonable cause for the delay in filing the application. The Ld. AR submitted that an identical issue has already been considered and adjudicated by the co-ordinate Bench of the ITAT, Mumbai. In support of her submissions, the Ld. AR placed reliance on the decision of the co-ordinate Bench of the ITAT, Mumbai Bench “A”, in the case of **Amba Santhi Foundation v. CIT (Exemptions)** in **ITA Nos. 1862 & 1863/Mum/2025**, date of pronouncement **28.05.2025**. The relevant paragraphs 7 and 8 of the said order are reproduced hereunder:

*“7. From the above, it can be inferred that the Hon’ble High Court has held that a liberal view has to be taken in case of condoning the delay which according to the said decision is a mere technicality which if found genuine has to be decided in favour of the assessee. Even otherwise, the extended due date by the board vide circular no. 07/2024 is also evident that the intention was to provide one more opportunity to the applicant trust for filing the application till 30.06.2024, which rather has not adhered strictly to the stipulated time limit prescribed by the Act.*

*8. From the above observation, we deem it fit to extend the assessee with one more opportunity to file the application in form 10AB for regularisation of provisional approval granted to the assessee, before the Id. CIT(E). The Id. CIT(E) is directed to treat the*

*application as being filed on time without any delay and to decide the assessee's application on the merits and in accordance with law."*

5. The Ld. DR supported and relied upon the order of the Ld. CIT(E). However, the Ld. DR did not raise any specific objection to the factual submissions advanced by the Ld. AR.

6. We have heard the rival submissions and perused the material available on record. We note that the assessee was granted registration under section 12AB of the Act for AYs 2021-22 to 2025-26. As per the statutory mandate, the assessee was required to file the application for renewal of registration by September 2024. However, it is an undisputed fact that the assessee itself received the registration certificate under section 12AB only on 28.12.2024. A copy of the registration certificate under section 12AB is placed at **pages 22 to 25** of the **APB**. We further observe that the assessee was also granted approval under section 80G of the Act for AYs 2022-23 to 2026-27, the copy of which is enclosed at **pages 26 and 27** of the **APB**. It is evident from the record that after the registration certificate under section 12AB was issued on 28.12.2024, the assessee, without undue delay, filed the application for renewal of registration. We respectfully follow the order of the **Amba Santhi Foundation** (supra).

In view of the aforesaid factual position, we are of the considered opinion that the delay in filing the application for renewal occurred due to reasons beyond the control of the assessee and constitutes a reasonable cause. Accordingly, we restore the matter to the file of the Ld. CIT(E) with a direction to condone the delay in filing the application for renewal and to pass a reasoned and

speaking order in accordance with law, after affording the assessee a reasonable opportunity of being heard.

7. In the result, the appeal of the assessee is bearing **ITA No.6773/Mum/2025** is allowed for statistical purposes.

Order pronounced in the open court on 05/01/2026

Sd/-

( JAGADISH )  
ACCOUNTANT MEMBER  
Mumbai, Dt : 05/01/2026

Sd/-

(ANIKESH BANERJEE)  
JUDICIAL MEMBER

Pk/-

**Copy of the Order forwarded to:**

1. अपीलार्थ/The Appellant ,
2. ितवादी/ The Respondent.
3. आयकरआयु CIT
4. िवभागीयतिनिध, आय.अपी.अिध., मुंबई/DR, ITAT, MUMBAI
5. गाडफाइल/Guard file.

//True Copy//

BY ORDER,

(Asstt. Registrar), ITAT,MUMBAI