

IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI "D" BENCH : MUMBAI

BEFORE SHRI VIKRAM SINGH YADAV, ACCOUNTANT MEMBER
AND
SHRI RAHUL CHAUDHARY, JUDICIAL MEMBER

ITA No.	Appellant	Respondent
7013/Mum/2025	Debabrata-Auro Foundation, Shop No. 4, Shradha Building No.3, Asha Nagar, Thakur Complex, Kandivali East, Mumbai-400101 [PAN: AAFCD9034R]	CIT (Exemptions), Room No. 601, 6 th Floor, Cumballa Hill, MTNL Building, Pedder Road, Dr.Gopalrao Deshmukh Marg, Cumballa Hill, Mumbai-400026
7014/Mum/2025		

For Assessee :	Shri S.M. Bandi and Shri Nikhil Porwal
For Revenue :	Shri Umashankar Prasad, CIT-DR

Date of Hearing :	07-01-2026
Date of Pronouncement :	12-01-2026

ORDER

PER VIKRAM SINGH YADAV, A.M :

These are two appeals filed by the assessee against the respective orders of the Ld. Commissioner of Income Tax(Exemptions), Mumbai, dated 27-09-2025, wherein the assessee's application, seeking registration u/s. 12AB and 80G of the Income Tax Act, 1961 ('the Act') have been rejected. Both these appeals were heard together and are being disposed-off by this common order, for the sake of convenience.

2. Briefly stated, facts of the case are that the assessee-foundation filed an application in Form-10AB, dt. 03-03-2025 u/s. 12A(1)(ac)(iii) of the Act seeking registration u/s. 12AB of the Act. The application was taken on record and notices were issued calling the necessary information and documentation and in response, the assessee furnished the requisite details and documentation. Further, the Ld.CIT(E) observed that the assessee has obtained provisional registration vide order dt. 25-01-2023 in Form-10AC, having validity from AY. 2023-24 to 2025-26. Thereafter, referring to the provisions of section 12A(1)(ac)(iii) of the Act, the Ld.CIT(E) held that since the assessee-foundation has been carrying out its activities since obtaining provisional registration as on 25-01-2023, it should have applied for regularization of provisional registration latest by the end of the July, 2023 i.e., being the six months from commencement of its activities. However, given that the trust has filed application for regularization of provisional registration u/s. 12A on 03-03-2025, there was a delay of 19 months, which is not valid as per the provisions of the Act and the application has been filed beyond the permissible time limit and the application so filed by the assessee was dismissed on account of late filing of the application. Consequent to the dismissal of the application seeking registration u/s. 12AB of the Act, the assessee's application seeking registration u/s. 80G(5)(iii) of the Act was also dismissed vide order dt. 27-09-2025.

3. Against this rejection of application u/s. 12AB and 80G(5)(iii) of the Act, the assessee is in appeal before us.

4. During the course of hearing the Ld.AR submitted that the assessee is an existing Section-8 company under the Companies Act, 2013 and it was incorporated on 24-10-2016 and has existing registration u/s. 12A of the

Act vide order dt. 06-06-2017 and has been carrying out its activities since then. It was submitted that given the new registration regime which was introduced, the assessee moved an application for seeking provisional registration u/s. 12A on 18-01-2023 under the new scheme for registration and thereafter, the provisional registration was granted on 25-01-2023 for the period i.e., AYs. 2023-24 to 2025-26. Thereafter, the assessee moved an application, seeking final registration u/s. 12A in Form-10AB on 03-03-2025. It was submitted that the application so moved by the assessee was within the limitation period so prescribed u/s. 12A(1)(ac)(iii) of the Act and, therefore, the Ld.CIT(E) was not correct in dismissing the application of the assessee as barred by limitation. It was further submitted that on account of the rejection of the application u/s. 12AB of the Act, the assessee's application seeking regularization of provisional registration u/s section 80G of the Act also rejected by the Ld.CIT(E). Further reliance was placed on various decisions of the Co-ordinate Benches of the Tribunal, wherein under similar circumstances, the assessee's applications were rejected as barred by limitation and Co-ordinate Benches of the Tribunal have consistently decided the matter in favour of the assessee and have remitted the matter(s) to the file(s) of the Ld.CIT(E) for deciding the same on merits of the case.

5. The Ld. DR has been heard, who has relied on the findings of the Ld. CIT(E).

6. We have heard the rival contentions and perused the material available on record. We find that it is a case of an existing trust duly registered u/s 12A and which under the new registration regime was required and has initially sought provisional registration and thereafter, has applied for the final registration u/s 12AB of the Act. The trust has

been carrying out its activities since its incorporation as evident from its application and past financial statements and therefore, the findings of the Ld.CIT(E) that the trust has been carrying on its activities after obtaining provisional registration on 25/01/2023 is not factually correct and basis such incorrect appreciation of factual aspects of the matter, we find that the Ld.CIT(E) has dismissed the application seeking final registration u/s 12AB as barred by limitation invoking the second limb of section 12A(1)(ac)(iii) of the Act. Given that it is a case of an existing trust carrying out its activities as evident from its application and not a case of new trust, the second limb of 12A(1)(ac)(iii) doesn't apply in the instant case. In light of the same, we set-aside the findings of the Ld.CIT(E) where assessee's application has been rejected on account of limitation and the matter is remitted to the file of the Ld.CIT(E) to admit the application and decide the same on merits after providing reasonable opportunity to the assessee trust.

7. Following the same, the matter relating to assessee's application seeking regularization of provisional registration u/s section 80G of the Act is also set-aside to the file of the Ld.CIT(E) to decide the same on merits as per law after providing reasonable opportunity to the assessee.

8. In the result, both the appeals of the assessee are allowed for statistical purposes.

Order pronounced in the open court on 12-01-2026

Sd/-
[RAHUL CHAUDHARY]
JUDICIAL MEMBER
Mumbai, Dated: 12-01-2026

Sd/-
[VIKRAM SINGH YADAV]
ACCOUNTANT MEMBER

TNMM

Copy to :

- 1) The Appellant
- 2) The Respondent
- 3) The CIT concerned
- 4) The D.R, ITAT, Mumbai
- 5) Guard file

By Order

Dy./Asst. Registrar
I.T.A.T, Mumbai