

IN THE INCOME TAX APPELLATE TRIBUNAL  
MUMBAI BENCH "G", MUMBAI

**BEFORESHRI ANIKESH BANERJEE, JUDICIAL MEMBER AND  
SHRI PRABHASH SHANKAR, ACCOUNTANT MEMBER**

**I.T.A No.6852/Mum/2025  
(Assessment Year: 2024-25)**

<b>Surajmal Mistry Foundation</b> 111, Navneelam Premises, Dr. R.G. Thadani Marg, Mumbai- 400018 <b>PAN- AALTS9257J</b>	<b>vs</b>	<b>Commissioner Of Income Tax Exemptions</b> Mumbai-400026
<b>APPELLANT</b>		<b>RESPONDENT</b>

Assessee by : Shri Jitendra Singh  
Respondent by : Shri Arun Kanti Datta (CIT DR)

Date of hearing : 24/12/2025  
Date of pronouncement : 08/01/2026

**ORDER**

**Per: Anikesh Banerjee (JM):**

The instant appeal of the assessee was filed against the order of the Ld. Commissioner of Income-tax (Exemption), Mumbai [for brevity, 'Ld.CIT(E)'] order passed under section 80G(5) of the Income Tax Act, 1961 (for brevity, 'the Act), for the Assessment Year 2024-25, date of order 24/02/2025.

2. The registry informed that the appeal was filed with delay of 181 days before the ITAT. The Id. AR submitted that the condonation petition with the notarized affidavit which is duly executed on 22.12.2025 by Trustee, Mr. Gopal H Suthar and sufficient cause is duly explained. The Ld. DR had not made any strong objection against the contention laid down by the assessee in condonation petition. Accordingly, we condone the delay for 181 days and the appeal is taken for adjudication.

3. The brief facts of the case are that the assessee is a charitable trust and activities related to services for the poor children, giving financial support to the school for furniture and lab instrument etc. The assessee-trust constituted on 10.02.2012 & was registered under Bombay Charitable Trust Act, 1950 vide registered No. E-29002(M) dated 27.08.2012. The assessee is also registered under section 12AA of the Act. The assessee was allot the provisional registration online from 05.04.2022 to A.Y. 2024-25. For renewal of the registration U/s 80G of the Act the assessee filed an application before the Ld. CIT(E) on 16.08.2024 in Form No.10AB. But the assessee submitted the said renewal application form beyond the stipulated time. Considering the CBDT circular no.7/2024 dated 25.04.2024 the extension of due date for filing of form 10AB is extended till 30.06.2024. But the assessee submitted the renewal form on 01.08.2024 as a result there is delay for 47 days. On noticing the upon intimation the said application for renewal of registration under section 80G was duly rejected by the Ld. CIT(E) on the ground of limitation. Being aggrieved the assessee filed an appeal before us.

4. The Ld. AR contended that Form No. 10AB was filed by the assessee before the Ld. CIT(E) with a delay of 47 days after considering the CBDT circular no.7/2024 dated 25.04.2024. It was submitted, by way of an affidavit of the Trustee, that the delay occurred due to a bona fide belief that, since approval had already been granted earlier, there was no requirement to file a fresh application seeking registration/approval under section 80G of the Act. Subsequently, upon advice of the tax consultant, the application was filed before the Ld. CIT(E). The Ld. AR therefore prayed that the marginal delay of 47 days be condoned and the matter be restored to the file of the Ld. CIT(E) for grant of registration.

5. Per contra, the Ld. DR argued that the assessee failed to comply with the statutory due date prescribed under the Act. It was submitted that the application was required to be filed at least six months prior to the expiry of the period of provisional approval, which the assessee admittedly failed to do. Accordingly, the Ld. DR supported the order passed by the Ld. CIT(E).

6. We have heard the rival submissions and perused the material available on record. We note that the assessee is a long-standing charitable trust, established on 10/02/2012, registered under the Bombay Public Trusts Act, 1950, and engaged in carrying out charitable activities. The assessee is also registered under section 12AA(1)(b)(i) of the Act vide certificate No. 46081 dated 26/08/2013.

The Ld. CIT(E) issued notices calling for information, to which the assessee partly complied by submitting certain documents. Subsequently, another notice was issued seeking additional details such as proof of activities, proof of expenditure, bank statements, etc., with which the assessee failed to fully comply. The

assessee, however, furnished an explanation for the delay in filing Form No. 10AB, which was not accepted by the Ld. CIT(E). Considering the overall facts and circumstances, we find that the assessee had made partial compliance and had also explained the reasons for the delay in filing the said form. In the interest of justice, we are of the considered view that the assessee deserves one more opportunity to comply with the requirements before the Ld. CIT(E). Accordingly, we set aside the impugned order of the Ld. CIT(E) and restore the matter to his file with a direction to consider the assessee's application afresh, after affording a reasonable and adequate opportunity of being heard and by condoning the delay of 47 days in filing Form No. 10AB. The assessee is also directed to remain diligent and fully co-operative in the set-aside proceedings.

7. In the result of the appeal filed by the assessee bearing **ITANo.6852/Mum/2025** is allowed for statistical purpose.

Order pronounced in the open court on 08<sup>th</sup> day of January, 2026.

Sd/-

(PRABHASH SHANKAR)  
ACCOUNTANT MEMBER  
Mumbai, दिनांक/Dated: 08/01/2026  
Saumya

Sd/-

(ANIKESH BANERJEE)  
JUDICIAL MEMBER

**Copy of the Order forwarded to:**

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. आयकरआयुक्त CIT
4. विभागीयप्रतिनिधि, आय.अपी.अधि., मुंबई/DR, ITAT,  
Mumbai

5. गार्डफाइल/Guard file.

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BY ORDER,

(Asstt. Registrar), **ITAT, MUMBAI**