

**IN THE INCOME TAX APPELLATE TRIBUNAL
SURAT BENCH, SURAT**

**BEFORE DR. B.R.R. KUMAR, VICE-PRESIDENT
MS. SUCHITRA KAMBLE, JUDICIAL MEMBER**

I.T.A. No. 1168/SRT/2025
(Assessment Year: -)

| | | |
|---|--------------------------|-------------------------------|
| Samay Charitable Trust, Plot No. 50, UNN Nagar Society, UNN, Surat-394210 [PAN : ABHTS 4836 J] | Vs. | CIT (Exemption), Ahmedabad |
| (Appellant) | .. | (Respondent) |
| Appellant by : | Shri S.K. Kabra, AR | |
| Respondent by: | Shri Mukesh Jain, CIT-DR | |
| Date of Hearing | 19.01.2026 | |
| Date of Pronouncement | 19.01.2026 | |

ORDER

PER DR. B.R.R. KUMAR, VICE-PRESIDENT:-

The captioned appeal has been filed by the assessee against the order passed by the Ld. Commissioner of Income Tax (Exemption), Ahmedabad ('Ld. CIT (E)' in short), vide order dated 29.09.2025, rejecting the application filed by the assessee u/s 12A(1)(ac)(iii) of the Act in Form No. 10AB.

2. At the time of hearing before us, the Ld. AR submitted that the Ld. CIT(E) has wrongly rejected the application of the assessee by observing that the assessee had commenced its activities on 28.10.2024. It was submitted that, in fact, the assessee had actually commenced its activities on 01.12.2024 and not on the date mentioned by the Ld. CIT(E).

3. The Ld. DR, on the other hand, supported the order of the Ld. CIT(E) and submitted that the registration was rightly refused on the ground that the application in Form No. 10AB was not filed within the time prescribed under the provisions of the Act, and therefore the same was rejected.

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4. We have heard the contentions of both the parties and perused the material available on record. Considering the facts and circumstances of the case, and also taking note of the fact that the impugned order passed by the Ld. CIT(E) is an ex-parte order, we are of the considered view that the delay in filing Form No. 10AB before the Ld. CIT(E) deserves to be condoned. Accordingly, we set aside the impugned order and restore the issue to the file of the Ld. CIT(E) with a direction to verify whether the assessee actually commenced its activities on 01.12.2024 and thereafter pass a fresh order in accordance with law after providing due opportunity of being heard to the assessee.

5. In the result, the appeal of the assessee is allowed for statistical purposes.

Heard, dictated and pronounced in the open Court today on 19.01.2026

Sd/-

**(SUCHITRA KAMBLE)
JUDICIAL MEMBER**

Surat; Dated 19/01/2026

btk

Sd/-

**(DR. B.R.R. KUMAR)
VICE-PRESIDENT**

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

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

आदेशानुसार/ BY ORDER,

TRUE COPY

सहायक पंजीकार (Asstt. Registrar)
आयकर अपीलीय अधिकरण