

IN THE INCOME TAX APPELLATE TRIBUNAL
AHMEDABAD "D" BENCH

**Before: Shri T.R. Senthil Kumar, Judicial Member And
Shri Narendra Prasad Sinha, Accountant Member**

ITA No: 2193/Ahd/2025

Shrimand Rajchandra Gyanmandir Trust Bhadhani, Patled Kheda-388410, Gujarat, India PAN: AAATS8737L (Appellant)	Vs	CIT (Exemption), Ahmedabad (Respondent)
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Assessee Represented: Shri Mehul K. Patel, Advocate
Revenue Represented: Shri Sher Singh, CIT-DR

Date of hearing : 22-01-2026
Date of pronouncement : 28-01-2026

आदेश/ORDER

PER: T.R. SENTHIL KUMAR, JUDICIAL MEMBER

This appeal is filed by the Assessee as against order dated 26.09.2025 passed by the Commissioner of Income Tax (Exemption), Ahmedabad denying registration under section 12AB of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') on the ground that the application in Form 10AB was not filed within the time limit prescribed under the Act.

2. The brief facts of the case is that the assessee is a Trust commenced charitable activities as early as 19-07-1979. The

Assessee Trust was provided Provisional registration in Form 10AC on 19-10-2024 and within six months thereafter filed the Assessee Trust filed application for final registration in Form 10AB u/s. 12A(1)(ac)(iii) of the Act on 01-03-2025. Ld CIT[E] held that the Assessee Trust was required to file registration application in Form 10AB on or before six months from the date of commencement of the activities, which was further extended by CBDT Circular No. 7 of 2024 up to 30-06-2024 but the assessee trust had not filed any reason for delay in filing such application. Therefore Ld. CIT(E) denied the registration by observing that the application is filed belatedly.

3. Aggrieved against the same the Assessee Trust is in appeal before us raising the following Grounds of Appeal:

1. That on facts and in law, the learned CIT[Exemption] has grievously erred in not granting sufficient and reasonable opportunity of hearing and in rejecting the application for registration u/s. 12A[1][ac][iii] of the Act as filed late and not maintainable.
 2. That on facts and in law, the application made u/s. 12A[1][ac][iii] of the Act ought to have been granted by learned CIT [Exemption] as prayed for.
 3. The appellant craves liberty to add, alter, amend any grounds of appeal.
4. Ld. Counsel appearing for the assessee submitted that this very same issue was considered by Mumbai Bench of this Tribunal in the case of M/s. Debabrata Auro Foundation -Vs- CIT(E) in ITA No. 7013/Mum/2025 dated 12-01-2026. Therefore Ld. CIT(E) is

not correct in holding that the application for final registration is filed belatedly even after the extended period by CBDT Circular No. 7 of 2024 up to 30-06-2024 or before six months from the date of commencement of the activities, therefore Ld Counsel requested to set-aside the impugned order and give one more opportunity of hearing by Ld. CIT(E) for granting registration.

5. Per contra Ld. CIT-DR appearing for the Revenue supported the order passed by Ld. CIT(E).

6. Heard rival submissions and perused the material available on record. We find that the assessee trust is an old trust existing from 19-07-1979 and duly registered u/s.12A of the Act.

6.1. Section 12A(1)(ac) was introduced by the Finance Act, 2020, and became effective from 1st April 2021. It provides for mandatory re-registration or fresh registration for trusts and institutions under certain conditions. This provision replaced the earlier system of permanent registration with a renewable registration regime for every five years. It mandates a Trust to apply in prescribed circumstances for:

- New registration (first-time applicant),
- Provisional registration (for new entities),
- Re-registration (due to modification or expiry),
- Fresh registration (due to missed deadlines, etc.).

6.2. For better understanding the clauses (i) to (vi) of section 12A(1)(ac) of the Act, which are applicable to various categories of Trust are tabulated as follows:

Clause	When to Apply	Time Limit for Filing Application	Form	Type of Registration
(i)	Trust or institution already registered under section 12A/12AA and wants to migrate to new regime	On or before 30.06.2021 (later extended via circulars)	10A	Fresh registration valid for 5 years
(ii)	Trust already registered u/s 12AB and its registration is due for renewal	At least 6 months before expiry of current registration	10AB	Renewal for 5 years
(iii)	Trust/institution that has provisional registration and is applying for regular registration	At least 6 months before expiry of provisional regn or within 6 months of commencement of activity , whichever is earlier	10AB	Final registration for 5 years
(iv)	Trust has modified its objects (not in conformity with existing registration conditions)	Within 30 days from adoption or modification of the objects	10AB	Fresh registration for 5 years
(v)	Trust not previously registered and applies before commencement of charitable activities	At least 1 month prior to commencement of the previous year relevant to the assessment year	10A	Provisional registration for 3 years
(vi)	Trust not previously registered and applies after commencement of activities	Within the financial year in which activities commenced	10A	Provisional registration for 3 years
(via)	Trust/institution whose registration became inoperative under Section 11(7) (due to 10(23C) approval) and now applies again under Section 12A	Before expiry of the approved period under Section 10(23C) or immediately thereafter	10A	Provisional/Fresh registration

6.3. As per clause (iii) of section 12A(1)(ac) of the Act, the assessee-trust should make application for regular registration within six months before expiry of the provisional registration or six months of commencement of the activity whichever is earlier. However, this time limit has been extended till 30-06-2024 vide CBDT Circular No.7/2024 dated 25-04-2024. Thus, the assessee-

trust filed application in Form No.10AB on 01-03-2024 for final registration under section 12A(1)(ac)(iii) of the Act, but within six months of granting Provisional registration in Form 10AC dated 19-10-2024.

7. We find that the assessee trust is an old trust existing from 19-07-1979 and duly registered u/s 12A of the Act. 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. This view is upheld by the co-ordinate Bench of Mumbai Tribunal in the case of M/s. Debabrata Auro Foundation [cited supra]. Further Kolkata Bench of the Tribunal in the case of Ramkrishna Mandal Institute of Education -Vs- CIT[E] in ITA No. 924/Kol/2023 dated 20-02-2024 wherein it is held as follows:

"3. We have heard the rival contentions and gone through the record. The assessee-institution has been granted registration u/s 12AB(1)(a) of the Act for five years vide order dated 28.05.2021 which is valid from A.Y 2022-23 to A.Y 2026-27. As per the provisions of section 12A(1)(ac)(iii) of the Act, the assessee-institution is supposed to apply for final registration after grant of provisional registration u/s 12AB of the Act. The relevant part of the provisions of section 12A(1)(ac) of the Act is reproduced as under:

"12A(1) The provisions of section 11 and section 12 shall not apply in relation to the income of any trust or institution unless the following conditions are fulfilled, namely

[(ac) notwithstanding any contained in clauses (a) to (ab), the person in receipt of the income has made an application in the prescribed form and manner to the

Principal Commissioner or Commissioner, for registration of the trust or institution, -

(iii) where the trust or institution has been provisionally registered under section 12AB, at least six months prior to expiry of period of the provisional registration or within six months of commencement of its activities, whichever is earlier;

. . . and such trust or institution is registered under section 12AB."

4. A perusal of the aforesaid provisions of section 12A(1)(ac)(iii) of the Act would reveal that where the trust or the institution was provisionally registered u/s. 12AB of the act, the application for final registration can be made at least six months prior to the expiry of the period of provisional registration or within six months of the commencement of its activity, whichever is earlier, **which means that the application for final registration has to be made at the earliest possible event i.e. either within six months of the commencement of the activities or at least six months prior to the expiry of the provisional registration.** The aforesaid provision does not mean that there is any bar on the applicant to move an application before the period of six months from the expiry of the provisional registration. **What has been provided is that the application must be made before the expiry of six months from the date of expiry of final registration.** There is no bar in moving the application at the earliest possible event, rather, i.e. it is expected from the assessee-trust to do so. In view of this, the impugned order of the Id. CIT(Exemptions) is set aside and the matter is restored to the Id. CIT(Exemptions) to consider the application of the assessee for final registration and grant the same if the same is otherwise so admissible to the assessee."

7.1. In this case Provisional registration in Form 10AC was granted on 19-10-2024 by Ld CIT[E] and thereafter the assessee-trust filed application in Form No.10AB on 01-03-2024 for final registration under section 12A(1)(ac)(iii) of the Act, which is within six months of granting Provisional registration. In the 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.

8. In the result, the appeal filed by the assessee is treated as allowed for statistical purpose.

Order pronounced in the open court on 28 -01-2026

Sd/-
(NARENDRA PRASAD SINHA)
ACCOUNTANT MEMBER *True Copy*

Sd/-
(T.R. SENTHIL KUMAR)
JUDICIAL MEMBER

Ahmedabad :
Dated 28/01/2026

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. Assessee
2. Revenue
3. Concerned CIT
4. CIT (A)
5. DR, ITAT, Ahmedabad
6. Guard file.

By order/आदेश से,

उप/सहायक पंजीकार
आयकर अपीलीय अधिकरण,
अहमदाबाद