

आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ "सी", अहमदाबाद ।
IN THE INCOME TAX APPELLATE TRIBUNAL
"C" BENCH, AHMEDABAD

श्री संजय गर्ग, न्यायिक सदस्य एवं
अन्नपूर्णा गुप्ता, लेखा सदस्य के समक्ष।

Before Shri Sanjay Garg, Judicial Member And
Annapurna Gupta, Accountant Member

1. आयकर अपील सं/ITA No.2514/Ahd/2025
2. आयकर अपील सं/ITA No.2515/Ahd/2025
निर्धारण वर्ष /Assessment Year : NA

Shree Kukarwada Kelavni Mandal Vrundavan Society Ananadpura Road Kukarwada Mehsana - 382 830	<u>बनाम/ v/s.</u>	The CIT (Exemption) Ahmedabad - 380 015
स्थायी लेखा सं./PAN: AAATS 6953 J		
(अपीलार्थी/ Appellant)		(प्रत्यर्थी/ Respondent)
Assessee by :	Shri Kunal Shangvi, AR	
Revenue by :	Shri Rignesh Das, CIT-DR	

सुनवाई की तारीख/Date of Hearing : 27/01/2026
घोषणा की तारीख /Date of Pronouncement: 30/01/2026

आदेश/ORDER

Per Sanjay Garg, Judicial Member:

These are two appeals preferred by the assessee against the separate orders of the Learned Commissioner of Income Tax (Exemption), Ahmedabad [hereinafter referred to as 'CIT(E)'] dated 26/09/2025 & 18/07/2025.

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2. In this appeal, the assessee has agitated against the action of the CIT(E), in rejecting the application of the assessee for registration u/s.12A of the Act under the amended provisions, which had come into effect from 01/04/2021.

3. The brief facts of the case are that the assessee is an old trust engaged in charitable activities and was enjoying the registration u/s.12A of the Act since 1953. However, there were certain amendments brought out into the relevant provisions of section 12A and section 80G of the Act requiring the trusts, who were already enjoying registration u/s.12A of the Act to apply for renewal of the registration afresh. However, there was a lot of confusion not only among the tax practitioners but also to the Commissioner of Income-tax (Exemption) and other Income-tax authorities regarding the relevant Form under which the application was to be filed and also the procedure to be adopted by the Ld. CIT(E). Even there was a confusion as to whether the old trusts which were already enjoying the registration u/s.12A of the Act were to be granted a "provisional registration" or a "regular registration" for five years. Even there were discrepancies in the prescribed relevant Forms for making such application. As per the new rules, since the assessee-trust was already registered u/s.12A of the Act, it was supposed to file an application in Form 10AB and the Ld. CIT(E) was required to grant a regular registration for five years on such application filed by the assessee-trust. However, due to the confusion/discrepancies, which were not only in the Form but also in the proposed certificate, wherein, it was written "provisional registration" instead of "regular registration". Though, initially the time period prescribed for making an application for renewal of registration under the amended provisions, was three months from 01/04/2021, however, due to the said ongoing confusion and lack of proper understanding of the provisions, the

date for making such applications was extended by CBDT from time-to-time and lastly it was extended upto 30/06/2024. Even the trusts were also given an option that if they had made applications in any wrong Forms to withdraw the same and move an application in the correct Form. Due to the rejection of large number of applications by the Ld. CIT(E), because of the aforesaid confusion/misunderstandings, this Tribunal has time-to-time dealt with the matter and had ordered that even if an application has been moved in a wrong Form, but the facts, otherwise, are clear and apparent, then only due to such clerical mistake, the applications of the assessee should not be rejected and that such applications be treated as filed in the prescribed Forms. Even CBDT has also clarified that in case of old Trusts which were already registered before 01/04/2021 and had applied a fresh in compliance of the new provisions, the “provisional registration” granted to them be treated as final/regular registration.

3.1. In the case in hand, the assessee due to the aforesaid misunderstandings and confusion relating to the relevant provisions/Rules had filed the application in Form 10A instead of Form 10AB. The Ld. CIT(E), however, instead of guiding the assessee or getting the application in the requisite Form proceeded to dispose of the said application and granted the assessee a “provisional registration” u/s.12A of the Act treating the assessee as an entity, who has freshly applied for registration, totally ignoring the fact that the assessee-trust was an old trust which was already registered u/s.12A of the Act. Since the Ld. CIT(E) had granted the “provisional registration”, the assessee filed an application for regular/final registration u/s.12A of the Act, which was rejected by the Ld. CIT(E) stating that the same was time barred.

4. Being aggrieved by the said order of the Ld. CIT(E), the assessee came in appeal before us.

5. In view of the aforesaid stated facts, the assessee, in fact, was required to be granted regular registration for 5 years by the Ld. CIT(E) instead of “provisional registration”. The aforesaid confusion had arisen due to confusion, discrepancies and lack of clarity in the relevant provisions/Rules and Forms. The fact on file is that the assessee-trust was already registered u/s.12A of the Act and the Ld. CIT(E) under the circumstances was supposed to grant/renew the registration of assessee-trust for further five years. Accordingly, it is directed that the “provisional registration”, which was earlier granted to the assessee-trust vide Certificate dated 27/09/2022 in Form 10AC as per document Identification Number AAATS6953JE2022101 and Unique Registration Number AAATS6953JE20221 is to be treated as “regular registration” under Form 10AB. The Ld. CIT(E) substantiate the earlier issued Form 10AC with Form 10AB w.e.f. the date the Form 10AC was issued. In short, there will not be any adverse effect or gap from 01/04/2021 till the grant of the renewed registration as the said Form 10AC issued by the Ld.CIT(E) will be substituted with new Form 10AB having registration of the assessee for five years with effect from 01/04/2021. With the above directions, this appeal of the assessee stands allowed.

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6. The Ld. CIT(E) has rejected the application of the assessee-trust for approval u/s.80G of the Act on the ground that its application registration u/s.12A of the Act has already rejected. The assessee-trust has already been

registered under 80G of the Act prior to the amendment of the relevant provisions w.e.f. 01/04/2021.

7. In view of the above observation, the “provisional certificate” issued by the Ld. CIT(E) in Form 10AC is directed to be substituted with Form 10AB which will be valid from 01/04/2021 for further five years as directed above. Thus, this appeal of the assessee also stands allowed.

8. In the result, both the appeals of the assessee-trust are hereby allowed.

Order pronounced in the Open Court on 30/01/2026.

**Sd/-
(Annapurna Gupta)
Accountant Member**

**Sd/-
(Sanjay Garg)
Judicial Member**

अहमदाबाद/Ahmedabad, दिनांक/Dated 30/01/2026

टी. सी. नायर, व. नि. स. / T.C. NAIR, Sr. PS

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(E)- Ahmedabad
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण , अहमदाबाद/DR, ITAT, Ahmedabad.
6. गार्ड फाईल /Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

सहायक पंजीकार (Asstt. Registrar)
आयकर अपीलीय अधिकरण, ITAT, Ahmedabad