

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई।  
IN THE INCOME TAX APPELLATE TRIBUNAL  
'A' BENCH: CHENNAI

श्री जॉर्ज जॉर्ज के, उपाध्यक्ष, एवं सुश्री पद्मवती यस, लेखासदस्य के समक्ष  
BEFORE SHRI GEORGE GEORGE K, VICE PRESIDENT AND  
MS. PADMAVATHY.S, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.3153/Chny/2025

Shaivam ORG Trust,  
T3, Shivamayam, Rohini Sterling  
Officers Colony, Pughur,  
Trichy – 620 017.  
PAN: AAUTS 4143G

The Commissioner of Income Tax  
(Exemption),  
Chennai.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by  
प्रत्यर्थी की ओर से /Respondent by

: Mr. Velpandiar, Advocate  
: Mr. A. Sasi Kumar, CIT

सुनवाई की तारीख/Date of Hearing

: 20.01.2026

घोषणा की तारीख /Date of Pronouncement

: 27.01.2026

**आदेश / ORDER**

**PER PADMAVATHY.S, A.M:**

This appeal by the assessee is against the order of the Commissioner of Income Tax (Exemptions), Chennai (in short "CIT(E)") dated 29.09.2025.

2. The assessee is a trust and is engaged in the activity of running a website and mobile application which helps pilgrims to access history, location and sacred poems of ancient Shiva Temple situated across Tamil Nadu. The assessee vide order dated 20.08.2022 was given a provisional registration u/s. 12A of the income tax Act, 1961 (in short 'the Act'). The assessee subsequently made an application u/s. 12A (1)(ac)(ii) of the Act on

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18.09.2022 seeking final registration. The CIT(E) vide order dated 04.03.2023 has rejected the said application stating that the application made by the assessee is filed under wrong section where the assessee ought to have filed the application u/s. 12A(1)(ac)(iii) of the Act. The assessee subsequently filed an application in Form-10AB under the correct section on 30.01.2025. The CIT(E) rejected the application filed by the assessee on the ground that there is a delay in filing Form-10AB and that the activities of the trust are not charitable in nature. The assessee is in appeal before the Tribunal against the order of the CIT(E).

3. The Ld. Authorized Representative (AR) of the assessee submitted that the CIT(E) has rejected the registration stating that there is a delay in filing Form-10AB without considering the fact that the assessee had initially filed the application well within the time and the same was rejected on the ground of wrong mentioning of section. The Ld. AR accordingly submitted that the delay in second application is due to the reason of the first application being rejected and prayed that the issue may be send back to the CIT(E) with a direction to condone the delay.

4. We have heard the parties and perused the material available on record. The application of the assessee for final registration under section 12A of the Act was rejected on the technical ground that the assessee had mentioned an incorrect sub-clause. It is an admitted position that the assessee was holding provisional registration under section 12A of the Act and had filed the application on 18.09.2022, well within the prescribed time. It is also relevant to note that all material facts and details were already available on record before the CIT (E) at the time of filing of the original application. In our

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considered view, the incorrect mention of the relevant clause, admittedly due to inadvertence, constituted only a curable defect and not an illegality. The CIT (E) could have afforded an opportunity to the assessee to rectify the defect or could have treated the application under the appropriate clause; however, the application came to be rejected on technical grounds. Therefore, we find merit in the submission that there existed reasonable cause for the delay in filing the second application by the assessee. Considering the facts peculiar to the present case and in the interest of natural justice and fair play, we deem it appropriate to grant one more opportunity to the assessee. Accordingly, the matter is restored to the file of the CIT (E) with a direction to consider the application for registration under section 12A on merits, after calling for such details as may be required, and to decide the same in accordance with law. The assessee is directed to file all requisite details and to cooperate with the proceedings.

5. In result the appeal filed by the assessee is allowed for statistical purposes.

*Order pronounced on 27<sup>th</sup> day of January, 2026 at Chennai.*

Sd/-  
(जॉर्ज जॉर्ज के)  
(George George K)  
उप[ध्यक्ष / Vice President

Sd/-  
(पदम[वती यस)  
(Padmavathy.S)  
लेखा सदस्य /Accountant Member

चेन्नई/Chennai, दिनांक/Dated: 27<sup>th</sup> January, 2026.

EDN, Sr. P.S

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**आदेश की प्रतिलिपि अग्रेषित/Copy to:**

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT, Chennai/Madurai/Coimbatore/Salem
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF