

**आयकर अपीलीय अधिकरण, कटक न्यायपीठ, कटक**  
**IN THE INCOME TAX APPELLATE TRIBUNAL CUTTACK BENCH CUTTACK**  
**(THROUGH VIRTUAL HEARING)**

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER  
AND  
SHRI LAXMI PRASAD SAHU, ACCOUNTANT MEMBER**

आयकर अपील सं/ITA No.701 & 711/CTK/2025  
(निर्धारण वर्ष / Assessment Year : 2025-2026)

<b>Newdream Welfare Foundation,</b> C/o M/s Brahmananda & Co., Anadi Bhawan, Ranihat, Cuttack Odisha-753001	Vs	<b>CIT(Exemption) Hyderabad</b>
PAN No. : <b>AAICN 4173 A</b>		
(अपीलार्थी / Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से / Assessee by	:	Shri K.K.Bal, Advocate
राजस्व की ओर से / Revenue by	:	Shri Ashim Kumar Chakraborty, CIT-DR
सुनवाई की तारीख / Date of Hearing	:	03/02/2026
घोषणा की तारीख / Date of Pronouncement	:	03/02/2026

**आदेश / ORDER**

**Per George Mathan, JM:**

These two appeals are filed by the assessee against the separate orders both dated 15.09.2025 passed by Id. CIT(Exemption), Hyderabad for the assessment year 2025-2026.

2. ITA No.701/CTK/2025 is filed belatedly by 04 days and ITA No.711/CTK/2025 is filed belatedly by 08 days. In this regard, the assessee has filed an application for condonation of delay along with affidavit stating sufficient reasons for delay. Ld. CIT-DR also did not object to condone the delay. Considering the prayer of the assessee in its application supported with affidavit, we are of the view that the assessee has sufficient reasons for delay in filing the present appeals. Accordingly, we condone the delay

of respective days in both the appeals and both appeals of the assessee are admitted for hearing.

3. It was submitted by the Id. AR that the assessee had applied in Form 10AB seeking registration u/s.12AB of the Act along with approval u/s.80G of the Act. It was the submission that the Id.CIT(E) has rejected the application for registration on account of delay in filing Form 10AB. It was the submission that no opportunity was granted to the assessee to explain the delay. It was the prayer that the issues may be restored to the file of Id. CIT(E) so that the assessee could explain the delay.

4. In reply, Id.CIT-DR vehemently supported the order of the Id. CIT(E).

4. We have considered the rival submissions. A perusal of the facts of the present case clearly shows that the assessee has filed application for registration u/s.12AB of the Act along with approval u/s.80G of the Act, which was rejected by the Id. CIT(E) on account of filing of form 10AB belatedly. A further perusal of the order of the Id. CIT(E) shows that the CPC has issued the registration u/s.12A(10(ac)(iii) of the Act in Form No.10AC on 26.10.2022 which is valid from A.Y.2023-24 to AY 2025-26. However, the assessee filed e-application in Form No.10AB seeking registration u/s.12AB along with approval u/s.80G of the Act and the Id. CIT(E) has rejected the application of the assessee holding that the application in Form 10AB has been filed beyond the time limit prescribed. Admittedly, the assessee has filed the application belatedly. When the power for granting the registration is available with an authority, the power to condone the delay in filing the application is also available with the

authority. This is a part of principle of natural justice and judicial jurisprudence. Before rejecting an application for registration on account of delay, it would be worthwhile to grant the assessee an opportunity of being heard. This being so, in the interest of justice, the issues in this appeal in respect of grant of registration u/s.12AB of the Act along with approval u/s.80G of the Act is restored to the file of Id. CIT(E) for deciding afresh after granting the assessee adequate opportunity to explain the delay in filing the application for regular registration u/s.12AB of the Act and the approval u/s.80G of the Act.

5. In the result, both appeals of the assessee are partly allowed for statistical purposes.

Order dictated and pronounced in the open court on 03/02/2026.

**Sd/-**  
**(LAXMI PRASAD SAHU)**

लेखा सदस्य/ **ACCOUNTANT MEMBER**

**Sd/-**  
**(GEORGE MATHAN)**

न्यायिक सदस्य / **JUDICIAL MEMBER**

दिनांक Dated 03/02/2026

*Prakash Kumar Mishra, Sr.P.S.*

**आदेश की प्रतिलिपि अग्रहित/Copy of the Order forwarded to :**

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

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

**(Assistant Registrar)**

आयकर अपीलीय अधिकरण, कटक/ITAT, Cuttack