

आयकर अपीलीय अधिकरण, कोलकाता पीठ, कोलकाता

IN THE INCOME TAX APPELLATE TRIBUNAL "D" BENCH KOLKATA

**Before Shri Rajesh Kumar, Accountant Member and
Shri Pradip Kumar Choubey, Judicial Member**

**ITA No.2133/Kol/2025
(Assessment Year: 2026-27)**

**Prem Kiran Charitable Trust.....Appellant
Gate No.3, 6th Floor,
Poddar Court, 18, Rabindra Sarani ,
Kol- 700001..
[PAN: AAETP9565H]**

vs.

CIT (Exemption), Kolkata.....Respondent

**ITA No.2134/Kol/2025
(Assessment Year: 2026-27)**

**PRB Foundation.....Appellant
Gate No.3, 6th Floor,
Poddar Court, 18, Rabindra Sarani ,
Kol- 700001..
[PAN: AAFTP4022N]**

vs.

CIT (Exemption), Kolkata.....Respondent

Appearances by:

Shri S. K. Pransukha, AR, appeared on behalf of the appellant.

Shri Sanat Kr. Raha, CIT- DR, appeared on behalf of the Respondent.

Date of concluding the hearing : January 21, 2026

Date of pronouncing the order : February 10, 2026

ORDER

Per Pradip Kumar Choubey, Judicial Member:

Both the present appeals have been preferred by the different assesseees against separate orders both dated 14.08.2025 of the Commissioner of Income Tax (Exemption), Kolkata [hereinafter referred to as 'CIT(E)'] rejecting the separate applications filed in Form 10AB for final approval as per the provisions of section 80G(5)(iii) of the Income Tax Act (hereinafter referred to as the 'Act') respectively. Since both the

appeals relate to the same set of facts therefore, these appeals were heard together and we are going to dispose of these appeals by passing a consolidated order. ITA No.2133/Kol/2025 is taken as lead case for narration of facts.

2. Brief facts of the case are that the assessee being a charitable trust filed an application on 27.02.2025 for regular registration u/s 80G(5)(iii) of the Act in Form 10AB but the same was rejected by the Id. CIT(E) by observing that the Form 10AB was filed beyond time.

3. Aggrieved by the said order, the assessee preferred appeal before us. The Id. AR challenges the very impugned order thereby submitting that the assessee is a charitable trust engaged in charitable activities and provisional registration in Form 10AC was approved on 19.06.2023 and the Trust had commenced its activity on 30.01.2024. He further submits that the assessee applied for regular registration on 10.08.2024 in Form 10AB under wrong mentioning of proper clause i.e. 80G(5)(ii) instead of 80G(5)(iii) and subsequently, the assessee filed fresh Form 10AB on 27.02.2025 which was rejected by the Id. CIT(E) without considering the fact that the assessee-trust had already made application in form 10AB on 10.8.24 within the six months of commencement of activity on 30.3.24 which was rejected due to inadvertence error of wrong mentioning of proper clause in the application filed in Form 10AB dated 10.8.24.

4. The Id. DR did not raise any objection to the above submission of the Id. AR of the assessee.

5. Upon hearing the counsels of the respective parties and on perusal of the impugned order, we find that the assessee-trust got provisional registration in Form 10AC on 19.06.2023 and already commenced its activity on 30.01.2024. We further find that the assessee applied for

regular registration on 10.08.2024 in Form 10AB which was rejected by the Id. CIT(E) stating the reason that the assessee-trust filed the said form beyond time limit prescribed. We also find that the assessee had already made application in form 10AB on 10.8.24 within the six months of commencement of activity on 30.3.24 but u/s 80G(5)(ii) and subsequently, an afresh application in Form 10AB u/s 80G(5)(iii) on 27.02.2025 was filed correcting the said inadvertent mistake of wrong mentioning of proper clause in the application filed in Form 10AB. We note that the assessee was done the inadvertent error due to unawareness of the new law applicable in filing Form 10AB for regular registration 80G(5)(iii) of the Act. Keeping in view the above discussion, in the interest of justice, we restore the appeal of the assessee to the file of the Id. CIT(E) for fresh adjudication after considering the fresh Form 10AB dated 27.02.2025 was filed within the time prescribed and also documents filed by the assessee. Accordingly, ITA No.2133/Kol/2025 is allowed for statistical purposes.

6. ITA No.2134/Kol/2025 - Since in the instant appeal, the identical facts are involved, therefore, our decision in ITA No.2133/Kol/2025 will mutatis mutandis will apply to the instant appeal also. ITA No.2134/Kol/2025 is also allowed for statistical purposes.

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

Kolkata, the 10th February, 2026.

Sd/-
[Rajesh Kumar]
Accountant Member

Sd/-
[Pradip Kumar Choubey]
Judicial Member

Dated: 10.02.2026.

RS

Copy of the order forwarded to:

1. Appellant -
2. Respondent -
3. CIT(A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches