



IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE BENCHES "B", PUNE

BEFORE DR.MANISH BORAD, ACCOUNTANT MEMBER  
AND SHRI VINAY BHAMORE, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.2708/PUN/2025

St. George Orthodox Syrian Church, S.No.35/3/1, Dattawadi, Akurdi, Pune 411035 Maharashtra PAN : AARTS3501P	Vs.	CIT (Exemption) Pune
Appellant		Respondent

Appellant by	:	Shri B.S. Rajpurohit
Respondent by	:	Shri Amit Bobde
Date of hearing	:	05.01.2026
Date of pronouncement	:	11.02.2026

**आदेश / ORDER**

**PER DR. MANISH BORAD, ACCOUNTANT MEMBER :**

The captioned appeal at the instance of appellant is directed against the order dated 22.10.2024 framed by CIT (Exemption), Pune denying application for grant of regular registration filed under clause (iii) of section 12A(1)(ac) of the Income Tax Act, 1961.

2. Registry has pointed out that there is delay of 322 days in filing the appeal before the Tribunal. Appellant has filed an affidavit explaining the delay and relevant contents are reproduced below:

*"I, St George Orthodox Syrian Church Chinchwad through 50 Years, Residing At E-401, Fr. THOMAS PHILIPOSE, Age Subhashree Residence Phase II, Akurdi, Pune 411035 do hereby solemnly affirm that is under*



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**MOST RESPECTFULLY SHOWETH:**

*That the appellant respectfully submits that the hon'ble CIT (Exemption) passed the impugned order on 22/10/2024 which was uploaded on appellant income-tax portal on the very same day, therefore, the statutory period for filing appeal before hon'ble ITAT expired on 21.12.2024. Unfortunately, the order dated 22.10.2024 was come to knowledge by the person in-charge of appellant St George Orthodox Syrian Church Chinchwad in true sense on 4.11.2025 when he took meeting with tax consultant and concern committee members, accordingly, the appeal filed by the appellant is within time.*

*2. That as it is primary responsibility of the appellant to view its portal periodically and respond timely yet the same was not fulfilled by the appellant because the consultant was assigned for this purpose and the appellant was on bonafide belief that the consultant is doing this job. The application for regular registration was filed by the consultant on 28.06.2024 but unfortunately, no reply to both notices were filed within stipulated time which resulted into rejection of regular registration u/s 12A of the I.T. Act vide order dated 22.10.2024.*

*3. That as per procedure, new trustees took charge and Shri Daniel Mathai was assigned duty to look after or follow up administrative and government requirements. In this connection, he took a meeting with income tax consultant and other committee members. During meeting on 4.11.2025, he has come to notice that the application filed u/s 12A was already rejected on account of non-compliance on 22.10.2024. The existing consultant does not deal with ITAT matters, hence new consultant was consulted and as per his advice, appeal to ITAT is being filed even delayed in the interest of natural justice. This is the reason for delay in filing of appeal.*

*4. That the delay in filing appeal was neither intentional nor deliberate but was due to facts discussed above only. Actually, the appellant has to explain delay of each day and to show that the appellant was prevented by sufficient cause in filing appeal. However, Punjab & Haryana High Court held in the case of MS Poonam Indus Vs CIT (178 Taxmann 319) that the discretion to condone delay in filing appeal should be decided judiciously and in pragmatic manner to advance the substantial cause of justice. The same ratio was also laid down by hon'ble Supreme Court in the case of Collector, Land Acquisition, Anantnag & A Anr. Vs Master Katiji & Others (1987) (167 ITR 471).*

*5. That the appellant has a strong prima facie case of merits and if the delay is not condoned, the appellant will suffer irreparable loss and injury. On the other hand, no prejudice would be cause to the respondent if the delay is condoned and the matter is heard on merits. Hon'ble ITAT has the inherent power to condone the delay in filing appeal in the interest of natural justice.*



*6. That the facts and circumstances discussed above in connection for filing appeal in delay by 332 days are true and correct to the best of my knowledge. If any wrong or false information is given by me, I know that I am liable to punish 236, 237 and 229(2) of BNS.”*

3. After hearing both the sides and considering the averments made by the appellant in the affidavit giving the reasons which led to delay and also placing reliance on the judgment of Hon'ble Supreme Court in the case of *Collector, Land Acquisition vs. Mst. Katiji & Ors. (1987) 2 SCC 107* we find that due to 'reasonable cause' appellant failed to file the appeal within the time limit specified under the Act. We therefore condone the delay of 322 days in filing the appeal and admit the appeal for adjudication.

4. Briefly, the facts of the case are that the appellant is a trust, filed application for grant of regular registration on Form No.10AB under clause (iii) of section 12A(1)(ac) of the Act on 28.06.2024. In order to verify the genuineness of activities of the appellant trust, the ld. CIT (Exemption) issued notices dt. 30.07.2024, 05.10.2024 through ITBA portal calling upon the appellant trust to file certain information/clarification. There was no compliance from the side of appellant to the notices issued by ld.CIT (Exemption). In the absence of any reply, ld.CIT (Exemption) rejected the application for grant of regular registration by observing as under :

*“5. The information / details were called for under the provisions of section 12AB(1)(b)(i) of the Income Tax Act, 1961. These are the basic details required to ascertain the overall nature of the activities of the assessee and are directly relevant to the present proceedings. However, the assessee has failed to comply despite giving sufficient opportunities as discussed above including an opportunity of being heard.*



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6. Thus, the assessee has failed to furnish the details called for under the provisions of section 12AB(1)(b)(i) of the Income Tax Act, 1961 to verify the genuineness of activities of the trust / institution and to verify the compliance to requirements of any other law for the time being in force by the trust / institution as are material for the purpose of achieving its objects.

7. In absence of the compliance to the above requirement, it is not possible to arrive at any conclusion about the genuineness of activities of the assessee and the compliance to the requirements of any other law for the time being in force by the trust / institution as are material for the purpose of achieving its objects.

8. It is clear from the above that the assessee was given sufficient opportunity to comply, but it has not complied to the same. It seems that the assessee is not having any supporting documents / evidence to submit. The assessee has failed to comply with the provisions of section 12AB(1)(b)(i) of the Income Tax Act, 1961. Hence, the undersigned is unable to draw any satisfactory conclusion about genuineness of activities of the assessee and the compliance to the requirements of any other law for the time being in force by the trust / institution as are material for the purpose of achieving its objects. Therefore, the undersigned has left no alternative but to reject the application.

9. In view of the above, the application filed by the assessee is hereby rejected and the provisional registration granted on 06/04/2022 under section 12AB read with section 12A(1)(ac)(vi) of the Income Tax Act, 1961 is hereby cancelled.”

5. Dissatisfied appellant has now approached this Tribunal challenging the impugned order.

6. We have heard the rival contentions and perused the record placed before. A perusal of the impugned indicates that there was no compliance from the side of appellant to the notices issued by Id.CIT(Exemption). Before us, Ld. Counsel for the appellant submitted that due to reasons beyond control of the appellant, there was no participation before Id.CIT(Exemption). Further, appellant has not been provided sufficient opportunity to demonstrate the charitable activities carried out by the trust. Ld. Counsel for the appellant prayed



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to grant one more opportunity to go before Id.CIT(Exemption) to substantiate its case.

7. Considering the prayer made by the assessee and in the larger interest of justice, we deem it appropriate to remit the issues raised in the instant appeal to the file of Id.CIT(Exemption) for afresh adjudication. On due consideration of the submissions/evidences to be filed by the appellant, Id.CIT(Exemption) shall decide the issue in accordance with law after providing reasonable opportunity of hearing. Appellant is also directed to remain vigilant and make satisfactory compliance to the notice(s) of hearing issued by Id.CIT(Exemption). It should refrain from taking adjournments unless otherwise required for reasonable cause. Effective grounds of appeal raised by the appellant are allowed for statistical purposes.

8. In the result, the appeal of the appellant is allowed for statistical purposes.

Order pronounced on this 11<sup>th</sup> day of February, 2026.

Sd/-  
**(VINAY BHAMORE)**  
**JUDICIAL MEMBER**

Sd/-  
**(MANISH BORAD)**  
**ACCOUNTANT MEMBER**

पुणे / Pune; दिनांक / Dated : 11<sup>th</sup> February, 2026.

*Satish*



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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr. CIT concerned.
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "B" बेंच,  
पुणे / DR, ITAT, "B" Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Assistant Registrar,  
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.