

**IN THE INCOME TAX APPELLATE TRIBUNAL
"A" BENCH, AHMEDABAD**

**BEFORE DR. B.R.R. KUMAR, VICE-PRESIDENT
MS. SUCHITRA R. KAMBLE, JUDICIAL MEMBER**

I.T.A. No. 2176/Ahd/2025
(Assessment Year: -)

Shree Pragati Mandal Santoshba Sanskar Bhavan, At and Post Isanpur Mota, Gandhinagar-382355 [PAN : AADAP 0591 P]	Vs.	The Commissioner of Income-tax (Exemptions), Ahmedabad
(Appellant)	..	(Respondent)
Appellant by :	Shri Parth Mehta, AR	
Respondent by:	ShriR.P. Rastogi, CIT (DR)	
Date of Hearing	16.02.2026	
Date of Pronouncement	16.02.2026	

ORDER

PER DR. B.R.R. KUMAR, VICE-PRESIDENT:-

Delay condoned.

The captioned appeal has been filed by the assessee against the order passed by the Ld. Commissioner of Income Tax (Exemption), Ahmedabad (hereinafter referred to as the 'Ld. CIT (E)' for short), vide order dated 25.07.2025, rejecting the application filed by the assessee in Form No. 10AB for approval u/s 80G(5)(iii) of the Income-tax Act, 1961 (hereinafter referred to as "the Act" for short).

2. At the outset, it is observed that the sole ground on which the application of the assessee under Section 80G(5) of the Act was rejected is that the final registration was obtained belatedly by the assessee-trust. In this regard, it is noted that the rejection has been made primarily on account of delay, without

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adverting to the merits of the application or examining the explanations, if any, offered by the assessee.

3. Having considered the facts and circumstances of the case, and in the interest of justice, we deem it appropriate to set aside the impugned order and restore the matter to the file of the Ld. CIT(E) for fresh adjudication. The Ld. CIT(E) shall consider the application afresh and pass a reasoned and speaking order in accordance with law, after duly considering the submissions and explanations that may be furnished by the assessee and after affording reasonable opportunity of being heard.

4. In the result, the appeal of the assessee is allowed for statistical purposes.

The order is pronounced in the open Court on 16.02.2026

Sd/-

**(SUCHITRA R. KAMBLE)
JUDICIAL MEMBER**

Ahmedabad; Dated 16.02.2026

**btk

Sd/-

**(DR. B.R.R. KUMAR)
VICE-PRESIDENT**

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

True Copy

आदेशानुसार/ BY ORDER,

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