

**IN THE INCOME TAX APPELLATE TRIBUNAL,
AGRA BENCH, AGRA**

**BEFORE : SHRI S. RIFAUR RAHMAN, ACCOUNTANT MEMBER
AND
SHRI SUNIL KUMAR SINGH, JUDICIAL MEMBER**

**ITA No. 417/Agr/2025
Assessment Year : 2025-26**

Shri Achleshwar Mahadev Ji Sarvajanik Nyas, Sanatan Dharm Mandir Road Gwalior- 474 001	V	CIT (Exemption) Bhopal
PAN : AAHTS1225J		
(Appellant)		(Respondent)

Assessee by	Shri Ramakant Gupta, CA
Department by	Shri R.P. Maurya, CIT(A)-1

Date of hearing	18/12/2025
Date of pronouncement	18/12/2025

ORDER

PER SUNIL KUMAR SINGH, JUDICIAL MEMBER

This appeal has been preferred by the assessee against the order dated 11.08.2025 passed by Ld. CIT (Exemption), Bhopal on assessee's application No. CIT (Exemption), Bhopal/2025-26/12AA/10057, wherein Ld. CIT(E) has dismissed assessee's application for registration/approval u/s 80G(5)(iii) of the Income Tax Act, 1961, herein after referred to as 'the Act',

2. Briefly stating, assessee filed an application in form 10AB for registration/approval u/s 80G(5)(iii) of the Act, 1961. Ld. CIT(E) found on the perusal of form 10AC that provisional approval was granted on 09.02.2022 for the period 09.02.2022 to A.Y. 2024-25. However, assessee applied in form 10AB on 13.01.2025 beyond the time limit prescribed under the Act. In response to the show cause notice, assessee stated that the delay was caused due to unforeseen and serious health issues faced by signatory of the trust. Ld. CIT(A)

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rejected assessee's application on the ground that he was not empowered to
Condone the delay in filing the application for approval u/s 80G of the Act.

3. Assessee has preferred this appeal on the ground that Ld. CIT(E) has erred in passing the impugned order merely on account of delay without appreciating the fact the delay was neither deliberate nor intentional but due to serious prolonged illness of the trust's signatory, hence, in violation of the principles of natural justice, despite the fact that the assessee trust has consistently carrying out religious, spiritual, cultural and community welfare activities in furtherance of its objects.

4. Perused of records and heard Ld. AR for the appellant assessee trust and Ld. CIT, DR for the respondent revenue.

5. Ld. AR has submitted that Ld. CIT(E) has, instead of condoning the delay, straightaway rejected assessee's application without going on merit of the case. Further submitting to condone the delay in filing the said application for the registration/approval and to direct Ld. CIT(E) to decide the matter on merit. Ld. AR has referred an order dated 11.03.2024 passed by the surat bench of the Tribunal in Swachh Vapi Mission Trust Vs. Commissioner of Income Tax (Exmption), reported in (2024)206 ITD 187 (Surat) the relevant part of the the referred order is as under:

"12. We have heard both the parties and carefully gone through the submissions put forth on behalf of the assessee along with the documents furnished and the case laws relied upon, and perused the facts of the case including the findings of the learned CIT(Exemptions) and other material brought on record. We note that the issue under consideration, is covered by the order of Co-ordinate Bench in the case of Vananchal Kelavani Trust vs. CIT(Exemption) (2024) 159 taxmann.com 634 (Surat) (Trib) (IT Appeal No. 728/Srt/2023, dt. 9th Jan., 2024) wherein it was held as follows:

"13. We have heard the rival contentions, perused the material on record and duly considered facts of the case in the light of the applicable legal position. We note that in the latest Circular No. 6 of 2023 dt. 24th May, 2023, the date was not extended by the CBDT, so far as, filing of Form No. 10AB, under s. 80G(5)(iii) of the IT Act, 1961, is concerned.

14. We note that the extended period, as per Circular No. 8 of 2022, as extended period declared by the CBDT is, on or before 30th Sept. 2022, which has also expired, in the assessee's case under consideration.

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However, after this Circular No. 8 of 2022, the CBDT has issued another Circular No. 6 of 2023, dt. 24th May, 2023 wherein in para 5, the CBDT has instructed as follows:

5. In order to mitigate genuine hardship in such cases, the Board, in the exercise of the power under s.119 of the Act, extends the due date of making an application in,-

(1) Form No. 10A, in case of an application under cl. (1) of the first proviso to clause (230) of s. 10 or under sub-cl (1) of cl (ac) of sub-s (1) of s. 12A or under cl (1) of the first proviso to sub-s. (5) of s. 80G of the Act. till 30th Sept 2023 where the due date for making such application has expired prior to such date,

(2) Form No. 10AB, in case of an application under cl. (iii) of the first proviso to cl (23C) of s. 10 or under sub-cl(iii) of cl. (ac) of sub-s. (1) of s. 122A of the Act, till 30th Sept. 2023 where the due date for making such application has expired prior to such date,

15. However, in earlier Circular No. 8 of 2022, which was issued on 31st March. 2022 the CBDT has given instruction about approval 80G(5) of the Act, which is reproduced below:

1. On consideration of difficulties in electronic filing of Form No. 10AB as stipulated in r. 2C or 11AA or 17A of the IT Rules, 1962 w.e.f. 1st April, 2021, the CBDT, in exercise of its powers under s. 119(1) of the Act, extends the due date for electronic filing of such Form as under:

(1) The application for registration or approval under s. 10(23C), 12A or 80G of the Act in Form No. 10AB, for which the last date for filing falls on or before 29th Sept., 2022, may be filed on or before 30th Sept., 2022.

16. Thus, in the Circular No. 8 of 2022 dt. 31st March, 2022, cited above, there is mention about s. 80G of the Act (in Form No. 10AB) for registration or approval and extended date is mentioned as 30th Sept., 2022. However, in the latest Circular No. 6 of 2023, dt. 24th May, 2023, the CBDT did not clarify or did not mention about the extension of the time-limit for s. 80G(5) of the Act, (in Form No. 10AB). Therefore in the situation, it is difficult to interpret cl. (iii) the 3rd proviso of s. 80G(5) of the Act, which states as follows:

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"where the institution or fund has been provisionally approved, at least six months prior to expiry of the period of the provisional approval or within six months of commencement of its activities, whichever is earlier."

Therefore, it is undue hardship to the assessee, as the CBDT, in the latest Circular No. 6 of 2023 dt. 24th May, 2023, about application for registration or approval under s. 80G, in Form No. 10AB, did not mention the extended period. Thus, we find merit in the submission of learned counsel to the effect that assessee is an old trust, which had registered on 29th Nov., 2001 and commenced its activities from 2001, therefore, it is impossible to file the application under s. 80G(5)(iii) of the Act, "within six months of commencement of its activities' as stated in above cl. (iii) of 3rd proviso of s. 80G(5) of the Act. Besides, as per Circular No. 8 of 2022 of CBDT dt. 31st March, 2022, the extended time is up to 30th Sept., 2022, however, the assessee filed Form No. 10AB, under s. 80G(5)(iii) on 24th Feb, 2023, therefore, application filed by the assessee before the learned CIT(Exemptions) is delayed by 147 days (approx.), and hence learned CIT(Exemptions) rejected application of assessee in Form No. 10AB, under s. 80G(5)(iii) of the Act, as not maintainable and also cancelled the provisional approval granted in Form No. 10AC under cl (iv) of first proviso to sub-s. (5) of 80G of the Act.

17. Therefore, in this ambiguity situation in Circular No. 8 of 2022 of CBDT dt. 31st March, 2022 and latest circular no. 6/2023 dated 24th May, 2023 of the CBDT, we do not have any option but to condone the delay in filing application in Form No. 10AB, under s. 80G(5) of the Act. We note that Co-ordinate Bench of Jodhpur in the case of Bhamashah Sundarlal Daga Charitable Trust vs CIT(Exemption) in (ITA No. 278/Jodh/2023, dt. 10th Nov. 2023) dealt with the issue of cl.(iii) 3rd proviso under s. 80G(5) of the Act stating that "whichever is earlier" is applicable only to the newly constructed trust. The finding of the coordinate Bench in the case of Bhamashah Sundarlal Daga Charitable Trust (supra) a reproduced below:

10.1 In this background, we need to read the sub-cl. (iii) of the proviso to s. 80G(5) of the Act. For ready reference it is again reproduced here under:

"(iii) where the institution or fund has been provisionally approved, at least six months prior to expiry of the period of the provisional approval or within six months of commencement of its activities, whichever is earlier"

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10.2 The sub-clause says that the institution which have provisional registration have to apply at-least six months prior to expiry of the provisional registration or within six months of commencement of activities, whichever is earlier.

10.3 In continuation of this when we read the 'sub clause iii of proviso of s. 80G(5), which we have already reproduced above, it is clear that the intention of parliament in putting the word "or within six months of commencement of its activities, whichever is earlier is in the context of the newly formed trust/institutions. For the existing trust/institution, the time limit for applying for regular registration is within six months of expiry of provisional registration if they are applying under sub cl. (iii) of the proviso to s. 80G(5) of the Act. This will be the harmonious interpretation.

11. If we agree with the interpretation of the learned CIT(Exemptions), then say a trust which was formed in the year 2000, performed charitable activities since 2000, but did not applied for registration under s. 80G, the said trust will never be able to apply for registration now. This in our opinion is not the intention of the legislation. This interpretation leads to absurd situation.

11.1 In this context, we will like to refer to observations of the Hon'ble Supreme Court in the case of K. P. Varghase (supra), where in Hon'ble Supreme Court observed as under:

Quote, "It is a well-recognised rule of construction that a statutory provision must be so construed, if possible, that absurdity and mischief may be avoided. There are many situations where the construction suggested on behalf of the revenue would lead to a wholly unreasonable result which could never have been intended by the Legislature. Take, for example, a case where A agrees to sell his property to B for a certain price and before the sale is completed pursuant to the agreement and it is quite well known that sometimes the completion of the sale may take place even a couple of years after the date of the agreement the market price shoots up with the result that the market price prevailing on the date of the sale exceeds the agreed price at which the property is sold by more than 15 per cent of such agreed price. This is not at all an uncommon case in an economy of rising prices and in fact we would find in a large number of cases where the sale is completed more than a year or two after the date

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of the agreement that the market price prevailing on the date of the sale is very much more than the price at which the property is sold under the agreement. Can it be contended with any degree of fairness and justice that in such cases, where there is clearly no understatement of consideration in respect of the transfer and the transaction is perfectly honest and bona fide and, in fact, in fulfillment of a contractual obligation, the assessee who has sold the property should be liable to pay tax on capital gains which have not accrued or arisen to him. It would indeed be most harsh and inequitable to tax the assessee on income which has neither arisen to him nor is received by him. Merely because he has carried out the contractual obligation undertaken by him. It is difficult to conceive of any rational reason why the Legislature should have thought it fit to impose liability to tax on an assessee who is bound by law to carry out his contractual obligation to sell the property at the agreed price and honestly carries out such contractual obligation. It would indeed be strange if obedience to assessee nor has been received by him. If we may take another illustration, let us consider a case where A sells his property to B with a stipulation that after sometime, which may be a couple of years or more, he shall resell the property to A for the same price. Could it be contended in such a case that when B transfers the property to A for the same price at which he originally purchased it, he should be liable to pay tax on the basis as if he has received the market value of the property as on the date of resale, if, in the mean-while, the market price has shot up and exceeds the agreed price by more than 15 per cent. Many other similar situations can be contemplated where it would be absurd and unreasonable to apply s. 52(2) according to its strict literal construction. We must, therefore, eschew literalness in the interpretation of s. 52(2) and try to arrive at an interpretation which avoids this absurdity and mischief and makes the provision rational and sensible, unless of course, our hands are tied and we cannot find any escape from the tyranny of the literal interpretation. It is now a well-settled rule of construction that where the plain literal interpretation of a statutory provision produces a manifestly absurd and unjust result which could never have been intended by the Legislature, the Court may modify the language used by the Legislature or even 'do some violence' to it, so as to achieve the obvious intention of the Legislature and produce a rational construction-

"Unquote.

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11.2 Thus, as observed by Hon'ble Supreme Court, that the statutory provision shall be interpreted in such a way to avoid absurdity. In this case to avoid the absurdity as discussed by us in earlier paragraph, we are of the opinion that the words, "within six months of commencement of its activities" has to be interpreted that it applies for those trusts/institutions which have not started charitable activities at the time of obtaining provisional registration, and not for those trust/institutions which have already started charitable activities before obtaining provisional registration. We derive the strength from the Speech of Hon'ble Finance Minister and the Memorandum of Finance Bill, 2020.

11.3 Therefore, in these facts and circumstances of the case, we hold that the assessee Trust had applied for registration within the time allowed under the Act. Hence, the application of the assessee is valid and maintainable.

12. Even otherwise, the provisional approval is upto asst, yr. 2025-26, and it can be cancelled by the learned CIT(Exemptions) only on the specific violations by the assessee. However, in this case the learned CIT(Exemptions) has not mentioned about any violation by the assessee. Therefore, even on this ground the rejection is not sustainable.

13. However, the learned CIT(Exemptions) has not discussed whether the assessee fulfils all other conditions mentioned in the section as he rejected it on technical ground. Therefore, in these facts and circumstances we hold that the assessee had made the application in Form 10AB within the prescribed time limit and hence it is valid application. Therefore, we direct the learned CIT(Exemptions) to treat the application as filed within statutory time and verify assessee's eligibility as per the Act. The learned CIT(Exemptions) shall grant opportunity to the assessee. Assessee shall be at liberty to file all the necessary documents before the learned CIT(Exemptions).

14. Accordingly, the appeal of the assessee is allowed for statistical purpose. Since we have set aside to learned CIT(Exemptions), we do not intend to adjudicate each ground separately."

18. We note that the Co-ordinate Bench of Tribunal Jodhpur in the case of Bhamashah Sundarlal Daga Charitable Trust (supra) dealt with only the issue/terminology of "whichever is earlier" which is applicable to new trust which have created recently, and it does not deal with condonation of delay

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in case of old trust who made the application before learned CIT(Exemption) very late, that is, the issue mentioned in cl. (iii) of 3rd proviso of s. 80(5), "where the institution or fund has been provisionally approved, at least six months prior to expiry of the period of the provisional approval." has not been adjudicated.

19. Now the next question before us is that whether Tribunal has power to condone the delay in filing the Form No. 10AB, under s. 80G(5) of the Act. The Tribunal is a final fact finding authority, and based on the assessee's facts and undue hardship created by the cl. (iii) of 3rd proviso of s. 80(5) of the Act. The Tribunal may condone the delay in filing the Form No. 10AB, under s. 80G(5) of the Act. Therefore, we are of the view that delay in filing the Form No. 10AB, under s. 80G(5) should be condoned in the interest of justice. For that we rely on the judgment of Hon'ble Delhi High Court in the case of Director of IT(Exemption) vs. Vishwa Jagriti Mission (2014) 268 CTR (Del) 444 (2013) 83 DTR (Del) 47: (2013) 213 Taxman 65 (Del) (2013) 30 taxmann.com 41 (Del), wherein the Hon'ble Delhi High Court held as follows:

"18. The main question that falls for our consideration is whether the Tribunal was justified in condoning the delay in the filing of the application for registration under s. 12A of the Act and whether the view taken by the Tribunal is perverse. The question whether there was sufficient cause for the delay is always a question of fact as has been held by two Division Bench judgments of this Court: (i) CIT vs. Parma Nand (2003) 180 CTR (Del) 489: (2004) 266 ITR 255 (Del): 135 Taxman 100 (Del) and (ii) CIT vs. ITO CHU Corpn. (2004) 190 CTR (Del) 31: (2004) 268 ITR 172 (Del): (2004) 139 Taxman 348 (Del). The Tribunal has, in an elaborate order in which all the facts and the rival submissions have been taken into consideration, held that there was sufficient cause for the delay on the part of the assessee-society in making the applications for registration under ss. 12A and 80G of the Act. It is not necessary, nor is it proper, for us to decide the culpability or otherwise of A. K. Sikri who was the treasurer of the assessee-society. All that we need to examine is whether the Tribunal had valid materials before it on the basis of which it could have reasonably come to the conclusion that the assessee-society was prevented by sufficient cause in applying for the registration in time. It is manifest from a fair reading of the order of the Tribunal that it had weighed the circumstances in which the assessee-society was placed and the action it

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took immediately on receipt of the complaint from M. P. Mansinghka Trust of Mumbai: it has referred to the confession of Sikri in the meeting of the governing body owning up responsibility for having misled the assessee society by representing that the necessary application for registration were made in time; it has also referred to the action taken by the assessee-society against Sikri when it found that Sikri was not taking adequate steps to remedy the situation: it has also referred to the police complaints filed not only by the assessee-society against Sikri, but also to the complaint filed by the income tax authorities against Sikri which indicated that they also viewed Sikri to be responsible for the mis-representation, fake certificates of registration, etc. Moreover, the Tribunal has taken note of the fact that the Metropolitan Magistrate, acting on the police complaint, remanded Sikri to custody and also referred to the fact that in the bail application, Sikri had again owned up responsibility for the fake certificates of registration. Taking an overall view of the facts and going by the preponderance of probabilities, the Tribunal came to hold the view that it was because of the irregularities, illegalities and mis-representations of Sikri that the assessee-society was led to believe that appropriate applications under the Act were already filed with the income tax authorities for registration. The assessee-society was thus under the belief, though mistaken but honest, that there was no delay and once it came to know on 6th Dec, 2005 about the irregularities on a complaint from M. P. Mansinghka Trust of Mumbai and on further enquiry conducted on 14th Dec., 2005 by the governing body, it hastened to take remedial action by filing applications for registration both under ss. 12A and 80G of the Act, which were followed up by another set of applications filed directly with the Director of IT (Exemptions) on 21st Dec., 2005 these applications were obviously delayed and the condonation application was filed on 14th March, 2006 narrating the events that led to the delay.

19. In the above circumstances, it seems to us that the Tribunal has acted judicially, taking note of all the facts and circumstances including probabilities of the case. In *Esthuri Aswathiah vs. CIT* (1967) 66 ITR 478 (SC), the Supreme Court outlined the duties of the Tribunal in the following words:

"The function of the Tribunal in hearing an appeal is purely judicial. It is under a duty to decide all questions of fact and law raised in the appeal before it for that purpose it must consider whether on the materials relied

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upon by the assessee his plea is made out. Conclusive proof of the claim is not predicated: the Tribunal may act upon probabilities, and presumptions may supply gaps in the evidence which may not, on account of delay or the nature of the transactions or for other reasons, be supplied from independent sources. But the Tribunal cannot make arbitrary decisions it cannot found its judgment on conjectures, surmises or speculation. Between the claims of the public revenue and of the taxpayers, the Tribunal must maintain a judicial balance"

In *Udhavdas Kewalram vs. CIT* (1967) 66 ITIL 462 (SC) the very same Bench of three judges of the Supreme Court again observed as under:

"The Tribunal performs a judicial function under the Indian IT Act: it is invested with authority to determine finally all questions of fact. The Tribunal must, in deciding an appeal, consider with due care all the material facts and record its finding on all the contentions raised by the assessee and the CIT in the light of the evidence and the relevant law. The Tribunal was undoubtedly competent to disagree with the view of the Appellate Asstt. CIT. But in proceeding to do so, the Tribunal had to act judicially, i.e., to consider all the evidence in favour of and against the assessee. An order recorded on a review of only a part of the evidence and ignoring the remaining evidence cannot be regarded as conclusively determining the questions of fact raised before the Tribunal."

20. We are satisfied that the Tribunal has, in making its decision, kept in mind the aforesaid principles adumbrated by the Supreme Court. Its order cannot, therefore, be branded as perverse or unreasonable or irrational.

21. That takes us to the question as to whether in condoning the delay the Tribunal committed any error of law or illegality. There is a wealth of judicial literature on the subject of condonation of delay and most of the cases have arisen under s. 5 of the Limitation Act, 1963. The principles that are to be applied are, however, no different whenever the question of condonation of delay comes up for consideration under other statutes. In the oft quoted judgment of the Supreme Court in *Collector, Land Acquisition vs. Mst. Katiji* (1987) 62 CTR (SYN) 23 (SC): (1987) 167 ITR 471 (SC), it was observed as follows:

"The Legislature has conferred the power to condone delay by enacting s. 5 of the Limitation Act of 1963 in order to enable the courts to do substantial justice to parties by disposing of matters on the merits". The

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expression "sufficient cause" employed by the Legislature is adequately elastic to enable the courts to apply the law in a meaningful manner which subserves the ends of justice that being the life-purpose of the existence of the institution of courts. It is common knowledge that this Court has been making a justifiably liberal approach in matters instituted in this Court. But the message does not appear to have percolated down to all the other courts in the hierarchy."

22. The following general principles were laid down and it is these principles which guide the Court in approaching the question of condonation of delay:

"And such a liberal approach is adopted on principle as it is realized that:

1. Ordinarily, a litigant does not stand to benefit by lodging an appeal late.
2. Refusing to condone delay can result in a meritorious matter being thrown out at the very threshold and cause of justice being defeated. As against this, when delay is condoned, the highest that can happen is that a cause would be decided on merits after hearing the parties.
3. "Every day's delay must be explained" does not mean that a pedantic approach should be made. Why not every hour's delay, every second's delay ? The doctrine must be applied in a rational, common sense and pragmatic manner.
4. When substantial justice and technical considerations are pitted against each other, the cause of substantial justice deserves to be preferred, for the other side cannot claim to have vested right in injustice being done because of a non-deliberate delay.
5. There is no presumption that delay is occasioned deliberately, or on account of culpable negligence, or on account of mala fides. A litigant does not stand to benefit by resorting to delay. In fact, he runs a serious risk.
6. It must be grasped that the judiciary is respected not on account of its power to legalize injustice on technical grounds but because it is capable of removing injustice and is expected to do so."

23. In *N. Balakrishnan vs. M. Krishnamurthy* (1998) 7 SCC 123, the Supreme Court again reiterated the approach. In *Ram Nath Sao vs.*

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Gobardhan Sao (2002) 3 SCC 195, it was observed by the Supreme Court that acceptance of the explanation furnished should be the rule and refusal, an exception, more so when no negligence or inaction or want of bona fides can be imputed to the defaulting party. In the present case, the Tribunal has found that the assessee-society has taken prompt remedial action and put Sikri on the dock and he also admitted his fault, though he tried to shift the blame to his employee whose whereabouts were never known. Even in his bail application he had confessed to his role in the alleged irregularities and illegalities. There has been no want of bona fides on the part of the assessee, nor did it fail to take immediate action once it was apprised of the irregularities in its affairs by M. P. Mansinghka Trust of Mumbai. In these circumstances, we are unable to say that the Tribunal committed an error in condoning the delay.

24. On the question of perversity of the decision of the Tribunal we may also refer to the judgment of the Supreme Court in Sree Meenakshi Mills Ltd. vs. CIT (1957) 31 ITR 28 (SC). In that judgment, it was noted that only a question of law can be referred for decision of the Court and the decision of the Tribunal on a question of fact can be challenged only if it is not supported by any evidence, or is unreasonable or perverse. The following pithy observations of T. L. Venkatarama Aiyar, J. speaking for the Court are relevant:

“The point for decision is whether there arises out of the order of the Tribunal any question which can be the subject of reference under s. 66(1) of the Act Under that section, it is only a question of law that can be referred for decision of the Court, and it is impossible to argue that the conclusion of the Tribunal is anything but one of fact. It has been held on the corresponding provisions in the English Income-tax statutes that a finding on a question of fact is open to attack as erroneous in law only if it is not supported by any evidence, or if it is unreasonable and perverse, but that where there is evidence to consider, the decision of the Tribunal is final even though the Court might not, on the materials, have come to the same conclusion if it had the power to substitute its own judgment. In Great Western Railway Co. vs. Bater (1), Lord Atkinson observed:

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"Their (CIT) determinations of questions of pure fact are not to be disturbed, any more than are the findings of a jury unless it should appear that there was no evidence before them upon which they as reasonable men, could come to the conclusion to which they have come and this, even though the Court of Review would on the evidence have come to a conclusion entirely different from theirs."

There is no need to further elaborate this position, because the law as laid down in these observations is well settled, and has been adopted in the construction of s 66 of the Act.

25. This view was reiterated by the Supreme Court in CIT vs. Daulatram Rawatmull (1964) 53 ITR 574 (SC) where it was held that "if there is some evidence to support the finding recorded by the Tribunal, even if it appears to the High Court that on re-appreciation of the evidence, it might arrive at a conclusion different from that of the Tribunal the High Court has no power to interfere with the findings of the Tribunal. These decisions were applied by a Division Bench of this Court in CIT vs. Baba Avtar Singh (1972) 83 ITR 738 (Del) where it was observed as under:

"The submission made by Mr. Sharma does not appear to us to be correct. It is well-settled that the Court cannot set aside the Tribunal's finding of fact if there is some evidence to support that finding even though the Court itself might have come to a different conclusion upon the evidence."

26. The aforesaid principles govern the order of the Tribunal and the approach to be adopted by us in the present case. At best, what can be argued by the Revenue is only that another view was possible to be taken by the Tribunal and this Court should prefer the alternative view on the same facts and evidence and discard the Tribunal's view. Obviously the argument cannot be upheld, having regard to the above judgments.

27. For the above reasons we answer the substantial questions of law framed in ITA Nos. 754, 773 and 775 of 2010 in the negative, against the Revenue and in favour of the assessee. Consequently the sole substantial

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question of law framed by us in ITA Nos. 1092, 1101, 1103, 1104, 1112 and 1124 of 2010 is answered in the affirmative, against the Revenue and in favour of the assessee. The C. M. Application is disposed of. The appeals of the Revenue are accordingly dismissed with no order as to costs."

20. Respectfully following the judgement of the Hon'ble Delhi High Court in the case of Vishwa Jagriti Mission (supra), wherein the delay in filing application for registration under s. 12A, was allowable/condoned, hence, we condone the delay in filing Form 10AB, under s. 80G(5), and remit the matter back to the file of learned CIT(Exemptions) with the direction to decide the application of assessee. in accordance with law. The assessee is also directed to file details and documents, before learned CIT(Exemptions), as and when, required by learned CIT(Exemptions). For statistical purposes, the appeal of the assessee is treated to be allowed."

13. We note that assessee claimed to start activities on 2nd May. 2023, and the same was rejected by learned CIT(Exemption), as per the reasons given in the acts of the assessee's trust above, which we do not repeat the same for the sake of brevity. We also confirm the findings of learned CIT (Exemption) on the same.

14. However, Tribunal has power to condone the delay. We note that application was filed by the assessee on 2nd Dec., 2022. However, as per CBDT Circular No. 8 of 2022 application in Form No. 10AB, under s. 80G(5)(iii) of the Act, should have been filed by assessee on or before 30th Sept., 2022, hence there is delay in filing the appeal. Respectfully following the order of Co-ordinate Bench in the case of Vananchal Kelavani Trust (supra), we condone the delay. Therefore, we deem it fit and proper to set aside the order of the learned CIT(Exemptions) and remit the matter back to the file of the learned CIT(Exemptions) to adjudicate the issue, pertaining to filing in Form No. 10AB, under s. 80G(5)(ii) of the Act, afresh on merits. The assessee is also directed to file the relevant details and documents, before learned CIT(Exemptions), as and when required by learned CIT(Exemptions). For statistical purposes, the appeal of the assessee is treated as allowed.

7. In the instant case, assessee pleaded before Ld. CIT(E) that the delay caused in moving belated application in form 10AB on 13.01.2025 was due to the unforeseen and serious health issue faced by the trust's signatory. The cause for delay shown by the assessee trust should have been treated as sufficient. In such facts and circumstances and in view of the decision of the surat bench of this

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tribunal in Swachh Vapi Mission (supra), we condone the delay caused in filing application by the assessee in form AB u/s 80(G)5 of the Act, and remit the matter back to the file of Ld. CIT (E) with the direction to decide the matter on merits in accordance with law after affording an opportunity of hearing to the assessee.

8. In the result, the appeal is allowed for statistical purposes. Impugned order dated 11.08.2025 is set aside.

Order pronounced in the open court on 18.12.2025.

Sd-**(S. RIFAUR RAHMAN)
ACCOUNTANT MEMBER****Sd-****(SUNIL KUMAR SINGH)
JUDICIAL MEMBER**

Dated:16.02.2026

Copy forwarded to:

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

Asst. Registrar,
ITAT, Agra