

**IN THE INCOME TAX APPELLATE TRIBUNAL  
'B' BENCH : BANGALORE**

**BEFORE SHRI PRASHANT MAHARISHI, VICE – PRESIDENT  
AND  
SHRI SOUNDARARAJAN K., JUDICIAL MEMBER**

<b>ITA No. 2316/Bang/2025</b>
<b>Assessment Year : 2022-23</b>

M/s. Sadashivgad Education Society, Sadashivgad, Karwar, Uttara Kannada – 581 352. <b>PAN: AADTS7188J</b>	<b>Vs.</b>	The Commissioner of Income Tax (Exemptions), Bengaluru.
<b>APPELLANT</b>		<b>RESPONDENT</b>

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**ITA No. 2317/Bang/2025  
Assessment Year : 2022-23**

M/s. Mastihalla Village Centre, Kamath House, Kumta, Uttara Kannada – 581 343. <b>PAN: AAAAM7301B</b>	<b>Vs.</b>	The Commissioner of Income Tax (Exemptions), Bengaluru.
<b>APPELLANT</b>		<b>RESPONDENT</b>

Assessee by	:	None
Revenue by	:	Shri Subramanian .S, JCIT-DR

Date of Hearing	:	12-02-2026
Date of Pronouncement	:	17-02-2026

**ORDER**

**PER SOUNDARARAJAN K., JUDICIAL MEMBER**

These are the appeals filed by the different assesseees challenging the rejection orders of the Ld.CIT(E) in which the registration sought for u/s. 12AB has been rejected by separate orders both dated 18/10/2022.

**2.** These appeals are filed with a delay of 1019 days. The assessee also filed an application to condone the said delay. The assessee submitted that they are under the wrong impression that the provisional registration which is valid upto A.Y. 2026-27 would be enough and therefore they have not taken any steps to challenge the rejection order passed on 18/10/2022. The assessee came to know about the implication only during the month of October, 2025 and thereafter on the advice of the tax advisor, the present appeal has been made ready and filed before this Tribunal. The assessee therefore prayed to condone the delay and decided the appeals on merits.

**3.** We have considered the reasons stated by the assessee for not preferring the appeal in time. Considering the said reasons as a reasonable one, we are condoning the said delay in filing the appeals before this Tribunal and proceeded to decide the appeal on merits.

**4.** At the time of hearing, the Ld.AR had not appeared and therefore we decided to proceed the appeals based on the materials available before us.

**5.** The Ld.DR submitted that the assessee had not appeared before the Ld.CIT(E) and therefore the rejection order passed by him is in order.

**6.** We have heard the arguments of the Ld.DR and also perused the grounds of appeal filed by the assessee along with the other documents filed by the assessee. From the said grounds, we find that the assessee is a genuine charitable organisation registered u/s. 12AA of the Act from 1985 and has consistently complied with the Rules and regulations. The assessee had submitted that they got the provisional registration in form 10AC upto the A.Y. 2026-27 and therefore the further compliance as requested by the authorities had not complied with. Only after the application for registration has been rejected, later on the assessee came to know that the provisional registration even though granted upto A.Y. 2026-27, the permanent registration has to be obtained for doing the various charitable activities. Therefore the assessee after knowing the effects of the order passed by the

Ld.CIT(E), was advised by the tax consultant to file an appeal challenging the order of the Ld.CIT(E). Thereafter, the present appeal was filed with a delay.

**7.** We have already condoned the said delay by accepting the reasons stated in the said application and the reasons for the non-appearance before the Ld.CIT(E) are more or less one and the same. Considering the facts that the assessee is a very old charitable organisation registered from the year 1985, in order to render substantial justice, we are inclined to grant one more opportunity to the assessee to appear before the Ld.CIT(E) and produce the required documents in support of their claim that they are eligible for registration. We, therefore set aside the order of the Ld.CIT(E) and direct the Ld.CIT(E) to examine the issue afresh in the light of the fact that the assessee is a genuine charitable organisation which has got registration as early as 1985. We also made it clear that the assessee should also co-operate with the Ld.CIT(E) and produce the required documents at the time of hearing before the Ld.CIT(E).

**8.** In the result, both the appeals filed by the assessee are allowed for statistical purposes.

Order pronounced in the open court on 17<sup>th</sup> February, 2026.

Sd/-  
(PRASHANT MAHARISHI)  
Vice – President

Sd/-  
(SOUNDARARAJAN K.)  
Judicial Member

Bangalore,  
Dated, the 17<sup>th</sup> February, 2026.  
/MS /

Copy to:

1. Appellant
2. Respondent
3. CIT
4. DR, ITAT, Bangalore
5. Guard file
6. CIT(A)

By order

Assistant Registrar,  
ITAT, Bangalore