

**IN THE INCOME TAX APPELLATE TRIBUNAL
"NAGPUR" BENCH, NAGPUR
BEFORE SHRI PAWAN SINGH, JUDICIAL MEMBER &
SHRI KHETTRA MOHAN ROY, ACCOUNTANT MEMBER
ITA No. 404/NAG/2025 (NA)
ITA No. 279/PUN/2025 (NA)
(Physical hearing)**

Young Engineers Education Society Kurkheda, Gadchiroli, Gondia, Maharashtra – 441002. [PAN: AAATY1769L]	Vs	CIT(Exemption) 3 rd Floor, ITO, PMT Building, Shankar Seth Road, Pune, Maharashtra – 411037.
Appellant / Assessee		Respondent / Revenue

Assessee by	Miss. Mrudul Bhusari, Advocate
Revenue by	Shri Pankaj Kumar, CIT-DR
Date of hearing	24.02.2026
Date of pronouncement	24.02.2026

Order under section 254(1) of Income Tax Act

PER PAWAN SINGH, JUDICIAL MEMBER:

1. These two appeals by assessee are directed against the separate orders of Id. CIT(E) both dated 26.07.2024. In ITA No. 404/Nag/2025, the assessee has filed appeal against rejection of application under section 12AB. In ITA No. 279/Pun/2025, the assessee has challenged the rejection of application under section 80G(5). Both the appeals are interconnected, therefore, clubbed, heard together and are decided by common order.
2. Rival submissions of both the parties have been heard and record perused. The learned Authorized Representative (Id. AR) of the assessee fairly submits that there is delay of 262 days in ITA No. 404/Nag/2025 and 123 days in ITA No. 279/Nag/2025. She has filed separate application for condonation of delay in both the appeals. The delay is neither intentional or deliberate. The trust is working in remote area of District Gadchirauli. The

trustee of the assessee trust are not well versed with the use of ITBA portal and could not realize the dismissal of their application and further took time in collecting papers from the person who were pursuing the registration process. The assessee has good case on merit and is likely to succeed if the case is considered on merit. The delay may kindly be allowed in both the appeals.

3. On merits the Id AR of the assessee submits that submits that due to inadvertence, the assessee while filing application for registration under section 12AB, the assessee selected inappropriate sub-clause (vi) of clause (ac) of sub-section (1) of section 12A, instead of sub-clause (iii) of clause (ac) of section 12A(1). The request of assessee to change the sub-clause was not accepted by Id. CIT(E) and application of assessee for registration under section 12AB was rejected in mechanical manner. The Id. AR of the assessee submits that assessee fulfilled all the requisite conditions for seeking registration under section 12AB and furnished all such required evidence before the Id. CIT(E). The assessee is still ready and willing to fulfil to submit all such required information. The matter may be restored back to the file of Id. CIT(E) with the direction to consider the application of assessee under sub-clause (iii) of clause (ac) of section 12A(1).
4. In support of grounds of appeal in respect of appeal in ITA No. 279/Pun/2025, the assessee submits that once the application of assessee under section 12AB was rejected, the application under section 80G(5) was also rejected. Thus, both the appeals may be restored back to the file of Id. CIT(E).
5. On the other hand, learned Commissioner of Income Tax – Departmental Representative (CIT-DR) for the revenue supported the order of Id. CIT(E) and submits that Id. CIT(A)

has not power to change the nature of application. The Id CIT-DR for the revenue opposed the plea of assessee for condonation of delay.

6. We have considered the rival submissions of both the parties and perused the record. Firstly, we are considering the plea of Id AR of the assessee in seeking condonation of delay. Before us, the Id AR of the assessee vehemently urged that trust is working in remote area of District Gadchirauli. The trustee of the assessee trust is not well versed with the use of ITBA portal and could not realize the dismissal of their application and further took time in collecting papers from the person who were pursuing the registration process. Considering the plea of Id AR of the assessee, we find that delay in filing both the appeals are not intentional or malafide. Hence, delay in filing both the appeals are condoned. Now advertng to the merits of the case.
7. We find that very minor dispute is involved in appeal of ITA No. 404/Nag/2025. We find that assessee, while filing application for registration of assessee-trust under section 12AB, due to inadvertence selected sub-clause (vi) of clause (ac) of section 12A(1) instead of section 12A(1)(ac)(iii). Such mistake was not fatal. Thus, application of assessee is restored to the file of Id. CIT(E) to consider it afresh under section 12A(1)(ac)(iii) and pass order in accordance. Needless to direct that before passing the order, the Id. CIT(E) shall allow reasonable opportunity to the assessee. The assessee is also directed to provide complete details to the office of Id. CIT(E) to prove the object and activities and other condition as applicable for seeking registration under section 12AB.

8. Considering the fact that we have restored the appeal in ITA No. 404/N/2025 to the file of Id. CIT(E), therefore, appeal in ITA No. 279/Pun/2025, wherein the grounds of appeal are consequential, is also restored to the file of Id. CIT(E) to reconsider it after passing the order in application for registration under section 12AB.
9. In the result, both the appeals of assessee are allowed for statistical purpose.
Order announced in open court on 24th February 2026 at the time of hearing.

Sd/–

**KHETTRA MOHAN ROY
ACCOUNTANT MEMBER**

Nagpur: Dated: 24/02/2026
Biswajit

Sd/–

**PAWAN SINGH
JUDICIAL MEMBER**

Copy of the order forwarded to:

- (1) The Assessee;
- (2) The Revenue;
- (3) The PCIT / CIT (Judicial);
- (4) The DR, ITAT, Nagpur; and
- (5) Guard file.

By order

Assistant Registrar
ITAT, Nagpur