

**IN THE INCOME TAX APPELLATE TRIBUNAL  
"NAGPUR" BENCH, NAGPUR  
BEFORE SHRI PAWAN SINGH, JUDICIAL MEMBER &  
SHRI KHETTRA MOHAN ROY, ACCOUNTANT MEMBER  
ITA No. 263/NAG/2025 (A.Y.: NA)  
(Physical hearing)**

Elgar Pratisthan Pragati Nagar, Rayatwari Ward, Tadala Road, Chandrapur, Maharashtra-442402. [PAN: AAATE2218A]	Vs	ITO, Ward-3 (Exemption), Nagpur BSNL RTTC Building, Nagpur, Maharashtra - 440006.
Appellant / Assessee		Respondent / Revenue

Assessee by	Miss. Mugdha Gangane, CA
Revenue by	Shri Pankaj Kumar, CIT-DR
Date of hearing	25.02.2026
Date of pronouncement	25.02.2026

**Order under section 254(1) of Income Tax Act**

**PER PAWAN SINGH, JUDICIAL MEMBER:**

1. This appeal by the assessee is directed against the order Id. CIT(Exemption), Pune dated 05.08.2024. The assessee has filed present appeal against the rejection of application for registration under section 80G of the Act.
2. Rival submissions of both the parties have been heard and record perused. At the outset of hearing, learned Authorized Representative (Id. AR) of the assessee submits that there is delay of 174 days in filing appeal before Tribunal. The assessee has filed affidavit of one of the trustee namely Minal Vijay Siddhwar. The Id. AR of the assessee submits that delay in filing appeal is neither intentional nor deliberate. The assessee is living in remote area of District Gadchirauli and could not realize about rejection of their application immediately.

The Id. AR of the assessee submits that assessee has good case on merit and likely to succeed, in case one more opportunity is allowed to contest before Id. CIT(E).

3. On merit, the Id. AR of the assessee that at the time of filing application for registration under section 80G(5), the assessee furnished complete details. However, in response to show cause notice by Id CIT(E), the assessee could not furnish note on activities. The assessee is ready and willing to furnish such details of activities. Therefore, the appeal may be restored to Id. CIT(A) to consider it afresh. The assessee undertakes to furnish all requisite details to prove object and activities and other requirement under the law.
4. On the other hand, the learned CIT-DR for the revenue objected against the contention of Id. AR of the assessee in seeking condonation of delay. The Id. CIT-DR submits that assessee has raised very vague plea which is not reasonable explanation of delay. The Id. CIT-DR further submits that assessee does not fulfilled the condition of clause (i) to (v) of section 80G(5). Thus, the assessee is neither eligible for condonation of delay nor to any relief on merit.
5. We have considered the submissions of both the parties and perused the material on record carefully. Firstly, we are considering the plea of condonation of delay raised by assessee. Considering the explanation offered by Id. AR of the assessee that assessee trust is working in remote area of District Gadchirauli and the trustee could not realize about dismissal of their appeal immediately. Thus, considering the prayer of Id. AR of the assessee that we find that there is no

intentional delay in filing appeal. Rather, the assessee is interested in pursuing through case on merit. Hence, the delay in filing appeal is condoned. Now, advertent to merits of the case.

6. We find that application of assessee for approval of fund was rejected for the want of details of activities. Now, before us, the Id. AR of the assessee has undertaken to furnish complete details of the activities carried out by assessee. Thus, considering the fact that assessee is having valid registration under section 12AB, which is the primary condition for approval of trust under section 80G(5). Thus, accepting the prayer of Id. AR of the assessee, the matter is restored back to the file of Id. CIT(E) to reconsider the matter afresh. Needless to direct that before passing the order of Id. CIT(E) shall allow reasonable opportunity to the assessee. The assessee is directed to be more vigilant in future in making timely compliance. In the result, the grounds of appeal raised by the assessee are allowed for statistical purpose.

7. In the result, this appeal of assessee is allowed for statistical purpose.

Order announced in open court on 25<sup>th</sup> February 2026 at the time of hearing.

**Sd/–**

**KHETTRA MOHAN ROY  
ACCOUNTANT MEMBER**

**Sd/–**

**PAWAN SINGH  
JUDICIAL MEMBER**

Nagpur: Dated: 25/02/2026  
Biswajit

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