

**आयकर अपीलीय अधिकरण, हैदराबाद पीठ**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**Hyderabad 'B' Bench, Hyderabad**

**Before Shri Manjunatha G., Accountant Member**  
**and**  
**Shri Ravish Sood, Judicial Member**

आ.अपी.सं /**ITA No.893 and 894/Hyd/2025**  
(निर्धारण वर्ष/Assessment Year:2025-26)

Srisivakesava Sridatta Kshetra Seva Samajam, Addanki, Prakasam District. PAN: ABVAS5895E	Vs.	Income Tax Officer, Ward-1, Ongole.
(Appellant)		(Respondent)
निर्धारिती द्वारा/Assessee by:	Shri C S Subrahmanyam, CA	
राजस्व द्वारा/Revenue by:	Dr. Narendra Kumar Naik, CIT-DR	
सुनवाई की तारीख/Date of Hearing:	25/02/2026	
घोषणा की तारीख/Date of Pronouncement:	26/02/2026	

**आदेश / ORDER**

**PER. RAVISH SOOD, J.M:**

The present appeals have been filed by the assessee society against the respective orders passed by the Commissioner of Income Tax (Exemptions) (hereinafter referred to as "CIT(Exemptions)"), dated 12.03.2025 and 17.03.2025 rejecting its applications filed in "Form No. 10AB" for regular registration under Section 12AB and Section 80G(5) of the Income-tax Act, 1961 (for short, "the Act").

2. At the threshold, we may herein observe that the captioned appeals were disposed of by the Tribunal vide its consolidated order passed in ITA Nos.893 and 894/Hyd/2025, dated 20/08/2025. However, on Miscellaneous Applications (MAs) filed by the assessee society, the aforesaid order of the Tribunal was recalled vide its common order passed in M.A. Nos.78 & 79/Hyd/2025, dated 19/12/2025 for the limited purpose of adjudicating the “Ground of Appeal No.2” that was raised by the assessee society/appellant in both the respective appeals, i.e., ITA Nos.893 and 894/Hyd/2025, but had inadvertently remained omitted to be adjudicated by the Tribunal while disposing of the aforementioned appeals.

3. We shall first take up the appeal filed by the assessee society in ITA 893/Hyd/2025, wherein it has assailed the rejection of its application filed in “Form 10AB” on 22-09-2024, seeking regular registration under Section 12AB of the Act.

4. Succinctly stated, the assessee society was established with the primary objective of engaging in charitable activities such as relief of the poor, education, medical relief, and advancement of other objects of general public utility.

5. On a perusal of the record, it transpires that the assessee society was granted provisional registration in "Form 10AC" by the CPC, Bangalore on 04.09.2022, valid for three assessment years i.e. A.Y. 2023-24 to A.Y. 2025-26.

6. Subsequently, the assessee society filed an application in "Form 10AB" on 22-09-2024 seeking regular registration under Section 12AB of the Act.

7. In response, the CIT (Exemptions) initiated proceedings under Section 12A(1)(ac)(iii) of the Act and issued notices dated 03-12-2024 and 12-02-2025, to which the assessee society duly responded with complete documentation and clarifications. However, the CIT (Exemptions), vide his impugned order dated 12-03-2025, rejected the application for the reason that the same was filed beyond the limitation period prescribed under the Finance Act, 2020 and CBDT Circular No. 7/2024 dated 25-04-2024, wherein the latter had extended the deadline till 30-06-2024. Accordingly, the CIT (Exemption) held the application filed by the assessee society for regular registration on 22-09-2024 as barred by limitation.

8. We confine our adjudication in the present appeal to deciding the “Ground of appeal No.2” for which limited purpose the present appeal has been recalled, which reads as under:

“2. The Ld. CIT(E) erred in law and on facts in rejecting the application for registration u/s 12AB of the IT Act on the ground of delay in filing Form 10AB by 84 days, without appreciating that as per section 12A(1)(ac) (iii), the application was filed within the prescribed period i.e., within six months from the date of commencement of activities on dt. 28.03.2024 within the statutory time limit. and was thus well within the statutory time limit.”

9. Shri C.S. Subrahmanyam, Chartered Accountant, Learned Authorized Representative (for short, “Ld. AR”) for the assessee society, at the threshold of hearing of the appeals submitted that both the respective applications in “Form-10AB” were filed by the assessee society within six months from the date of commencement of its activities on 28/03/2024, as contemplated under section 12A(1)(ac)(iii) of the Act, a fact duly supported by the letter/reply, dated NIL that was filed by the assessee society with the Commissioner of Income Tax (Exemptions), Hyderabad, Page Nos.7 to 8 of the APB. The Ld. AR submitted that as the application filed by the assessee society for permanent registration under section 12A(1)(ac)(iii) of the Act with the Commissioner of Income Tax (Exemptions), Hyderabad on 22/09/2024 was within six months from the commencement of its activity, i.e., w.e.f 28/03/2024, therefore, the same was within the prescribed time limit as contemplated under law.

The Ld. AR to dispel any doubt regarding his claim that the assessee society had commenced its activities on 28/03/2024, drawn our attention to the letter dated 22/02/2025 that was addressed to the Commissioner of Income Tax (Exemptions), Hyderabad by the assessee society in the course of the proceedings for permanent registration under section 12A(1)(ac)(iii) of the Act. Accordingly, the Ld. AR submitted that once the date of commencement of the activities of the assessee society is taken as 28/03/2024, the period of six months prescribed under section 12A(1)(ac)(iii) of the Act would expire only on 30/09/2024, and therefore, the filing of "Form-10AB" on 22/09/2024 was well within the statutory time limit. Elaborating further on his contention, the Ld. AR submitted that the Commissioner of Income Tax (Exemptions), Hyderabad vide his order dated 17/03/2025, had, by losing sight of the aforesaid material fact, dismissed the application filed by the assessee society for permanent registration under section 12A of the Act by wrongly observing that the same was filed beyond the time limit prescribed for filing of "Form-10AB".

10. Per contra, Dr. Narendra Kumar Naik, Ld. CIT-DR relied upon the orders of the authorities below.

11. We have given thoughtful consideration to the contentions advanced by the Learned Authorized Representatives of both parties, perused the orders of the authorities below and the material available on record, as well as considered the order of the Tribunal in MA Nos. 78 & 79/Hyd/2025, dated 19/12/2025, recalling its earlier order passed in the case of the assessee society.

12. As observed by us herein above, the adjudication in the present appeal is confined to the adjudication of the "Ground of appeal No.2", which had inadvertently remained omitted to be adjudicated while disposing of the captioned appeal.

13. We find that section 12A(ac)(iii) contemplates that a Trust or Institution that has been provisionally registered under section 12AB of the Act is required to make an application in the prescribed Form and manner to the Principal Commissioner or Commissioner for registration of the Trust or Institution within the prescribed time limit, viz., (i) at least six months prior to expiry of period of provisional registration; or (ii) within six months of commencement of its activities, whichever is earlier.

14. Coming to the facts involved in the present case, we find that the assessee society had been provisionally registered under section 12A(1)(ac)(iii) of the Act on 04/09/2022 for the period AY 2023-24 to AY

2025-26, Page No.16 of APB. Accordingly, the outer limit of six months prior to the expiry of its provisional registration would fall on 30/09/2024. Also, based on the fact that the assessee society had commenced its activities on 28/03/2024, the period of six months from the commencement of its activities would fall on 28/09/2024. Accordingly, the earlier of the aforementioned two periods is 28/09/2024. As the assessee society had filed its application for registration under section 12A(1)(ac)(iii) of the Act on 22/09/2024, therefore, the same was well within the time limit, as observed by us herein above.

15. We thus, in terms of our aforesaid deliberations, find substance in the Ld. AR's contention that as the assessee society had filed its application for permanent registration under section 12A(1)(ac)(iii) of the Act well within the prescribed time limit, therefore, the Commissioner of Income Tax (Exemptions), Hyderabad by losing sight of the aforesaid fact had wrongly dismissed its application for registration vide its order dated 12/03/2025 by observing that the assessee society had applied in Form-10AB for regular registration under section 12AB of the Act beyond the time limit prescribed. Accordingly, we herein set aside the order passed by the Commissioner of Income Tax (Exemptions), Hyderabad, and restore the matter to his file with a direction to reconsider and admit

the application filed by the assessee society for registration and adjudicate the same on merits.

**ITA No.894/Hyd/2025**  
**(AY: 2025-26)**

16. As the facts and the issue involved in the captioned appeal remain the same as were before us in ITA No.893/Hyd/2025, as the clause (iii) of the "1<sup>st</sup> Proviso" to section 80G(5)(ix) of the Act, contemplating the procedure for registration in case of a an institution or fund provisionally approved, is *pari-materia* to that contemplated in section 12A(1)(ac)(iii) of the Act, therefore, our order therein passed shall apply *mutatis mutandis* for the purpose of disposing of the present appeal.

17. We thus, on the same terms, set aside the order of the Commissioner of Income Tax (Exemptions), Hyderabad, declining the assessee's application for regular registration under section 80G on 22/09/2024, by wrongly observing that the same was filed beyond the prescribed time limit. Accordingly, the Commissioner of Income Tax (Exemptions), Hyderabad, is on the same terms directed to adjudicate the application filed by the assessee society on merits.

18. Resultantly, both the appeals filed by the assessee society are allowed in terms of our aforesaid observations.

Order pronounced in the open court on 26<sup>th</sup> February, 2026.

<b>Sd/-</b> <b>(MANJUNATHA G.)</b> <b>ACCOUNTANT MEMBER</b>	<b>Sd/-</b> <b>(RAVISH SOOD)</b> <b>JUDICIAL MEMBER</b>
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Hyderabad,  
 Dated 26<sup>th</sup> February, 2026.

**OKK / SPS**

Copy to:

S.No	Addresses
1	Srisivakesava Sridatta Kshetra Seva Samajam, D.No.32-65, SBI Colony, Addanki, Prakasam District, PIN-523201, Andhra Pradesh.
2	The Income Tax Officer, Ward-1, Ongole.
3	The Pr.CIT (Exemptions), Guntur/Vijayawada.
4	The DR, ITAT Hyderabad Benches
5	Guard File

By Order

Sr. Private Secretary,  
 ITAT, Hyderabad.