

**IN THE INCOME TAX APPELLATE TRIBUNAL
“A” BENCH, AHMEDABAD**

**BEFORE SHRI SIDDHARTHA NAUTIYAL, JUDICIAL MEMBER
& SHRI NARENDRA PRASAD SINHA, ACCOUNTANT MEMBER**

I.T.A. No.2485/Ahd/2025
(Assessment Year: NA)

Kshatriya Vikas Parisad Gujarat, Nr. Kalyan Cinema, Opp. Priya Cinema, Krishnagar S.O., Ahmedabad-382345	Vs.	Commissioner of Income Tax (Exemption), Ahmedabad
[PAN No.AABTK4227E]		
(Appellant)	..	(Respondent)

Appellant by :	Ms. Mauli Shah, CA
Respondent by:	Shri Alpesh Parmar, CIT DR

Date of Hearing	11.03.2026
Date of Pronouncement	12.03.2026

O R D E R

PER SIDDHARTHA NAUTIYAL - JUDICIAL MEMBER:

This appeal has been filed by the Assessee against the order passed by the Ld. Commissioner of Income Tax (Exemption), (in short “Ld. CIT(E)”), Ahmedabad vide order dated 16.09.2022.

2. The assessee has taken the following grounds of appeal:

“1. On the facts and circumstances of the case as well as law on the subject, the learned CIT (Exemptions) has erred in passing the rejection order in Form 1 DAD against the Trust's registration.

2. On the facts and circumstances of the case as well as law on the subject, the learned CIT (Exemptions) has erred in passing the rejection order in Form 10 AD without considering that the Trust is engaged in genuine charitable activities.

3. On the facts and circumstances of the case as well as law on the subject, the learned CIT (Exemptions) has erred in passing the rejection order without discussing grounds on merit.

4. *On the facts and circumstances of the case as well as law on the subject, the learned CIT (Exemptions) has erred in passing the rejection order without giving enough opportunities of being heard.*

5. *On the facts and circumstances of the case as well as law on the subject, the learned CIT (Exemptions) has erred-in passing the rejection order without considering that the father of the employee responsible for the Trust's compliances was suffering from liver cirrhosis and was therefore, unable to respond to the notices issued.*

6. *On the facts and circumstances of the case as well as law on the subject, the learned CIT (Exemptions) has erred in passing the rejection order against the principles of natural justice and equity.*

7. *It is therefore prayed that the rejection order passed by the CIT (Exemptions) may please be quashed.*

8. *Appellant craves leave to add, alter or delete any ground(s) either before or in the course of hearing of the appeal."*

3. The brief facts of the case are that the assessee had filed an application before the Commissioner of Income Tax (Exemptions) seeking registration/approval under the relevant provisions of the Income-tax Act, 1961 governing charitable institutions. During the course of examination of the application, the learned CIT (Exemptions) called for various details from the assessee in order to verify the genuineness of the activities of the assessee and to examine whether the objects of the assessee were in accordance with the requirements of the Act. The assessee was required to furnish supporting documents such as the trust deed, details of activities carried out, financial statements, and other relevant records so as to enable the CIT (Exemptions) to examine whether the conditions prescribed under the Act for grant of registration were fulfilled. However, the assessee failed to furnish satisfactory details and explanations with respect to the queries raised during the course of proceedings. After considering the material available on record and taking note of the non-compliance on the part of the assessee, the learned CIT (Exemptions) held that the assessee had failed to establish the genuineness of

its activities as well as compliance with the statutory requirements prescribed under the Income-tax Act for grant of registration/approval. Accordingly, the learned CIT (Exemptions), by way of a reasoned order, dismissed the application filed by the assessee seeking registration/approval.

4. The assessee is in appeal before us against the order passed by the learned CIT (Exemptions) dismissing the application of the assessee.

5. At the outset, it is noticed that there is a delay of **1109 days** in filing the present appeal before the Tribunal. The assessee has filed an application for condonation of delay along with an affidavit explaining the reasons for the delay in filing the present appeal. However, on going through the application for condonation of delay as well as the accompanying affidavit, we find that the assessee has failed to furnish any substantive or convincing reason explaining the inordinate delay of more than 1100 days in filing the present appeal. The explanation furnished by the assessee is vague and general in nature and does not demonstrate sufficient cause which prevented the assessee from filing the appeal within the statutory time limit prescribed under the Act.

6. It is a settled principle of law that though the expression “sufficient cause” for condonation of delay should be construed liberally in appropriate cases, the party seeking condonation of delay must nevertheless demonstrate that the delay was beyond its control and that it had acted with reasonable diligence. In the present case, the assessee has failed to place on record any material demonstrating that the delay occurred due to circumstances beyond its control. The explanation furnished by the assessee does not inspire

confidence and fails to justify the extraordinary delay of more than three years in approaching the Tribunal.

7. In this regard, reference may be made to the decision of the Hon'ble Supreme Court in **Office of the Chief Post Master General & Ors. vs. Living Media India Ltd. & Anr. (2012) 348 ITR 7 (SC)** wherein the Hon'ble Supreme Court held that inordinate delay cannot be condoned merely on the basis of routine explanations and that the party seeking condonation must show bona fide and reasonable cause for the delay. The Hon'ble Supreme Court observed that courts cannot condone delay in a mechanical manner where the explanation furnished is casual and lacking in bona fides.

8. Similarly, the Hon'ble Supreme Court in **P.K. Ramachandran vs. State of Kerala & Anr. (1997) 7 SCC 556** held that the law of limitation is founded on public policy and courts cannot extend the period of limitation on equitable grounds where no sufficient cause is shown for the delay.

9. The Hon'ble Supreme Court in **Basawaraj & Anr. vs. Special Land Acquisition Officer (2013) 14 SCC 81** has further held that the expression "sufficient cause" cannot be interpreted liberally in cases where the party has been negligent or has not acted with due diligence, and that where there is no satisfactory explanation for the delay, the court should not condone such delay.

10. Reference may also be made to the decision of the Hon'ble Supreme Court in **Ramlal, Motilal and Chhotelal vs. Rewa Coalfields Ltd. AIR**

1962 SC 361, wherein it was held that even after sufficient cause is shown, the party is not entitled to condonation of delay as a matter of right and the court has discretion to refuse condonation where the conduct of the party is negligent or lacking in bona fides.

11. In the present case, the assessee has failed to demonstrate any sufficient or reasonable cause explaining the extraordinary delay of **1109 days** in filing the appeal. The explanation furnished is vague, unsupported by any documentary evidence and does not justify the inordinate delay. In our considered view, condoning such a prolonged and unexplained delay would defeat the very purpose of the limitation provisions prescribed under the Act.

12. Accordingly, in the absence of any satisfactory explanation for the inordinate delay of 1109 days, the application filed by the assessee for condonation of delay is dismissed.

13. Consequently, the appeal filed by the assessee is also dismissed as **not maintainable on account of inordinate and unexplained delay** in filing the appeal.

This Order is pronounced in the Open Court on	12/03/2026
--	-------------------

Sd/-
(NARENDRA P. SINHA)
ACCOUNTANT MEMBER

Ahmedabad; Dated 12/03/2026
TANMAY, Sr. PS

Sd/-
(SIDDHARTHA NAUTIYAL)
JUDICIAL MEMBER

TRUE COPY

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त(अपील) / The CIT(A)-
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Ahmedabad
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt.Registrar)
आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Ahmedabad