

आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ "डी", अहमदाबाद ।  
IN THE INCOME TAX APPELLATE TRIBUNAL  
"D" BENCH, AHMEDABAD

श्री संजय गर्ग, न्यायिक सदस्य एवं  
अन्नपूर्णा गुप्ता, लेखा सदस्य के समक्ष।

Before Shri Sanjay Garg, Judicial Member And  
Annapurna Gupta, Accountant Member

Sl. No(s)	आयकर अपील सं/ ITA No(s)	निर्धारण वर्ष/ Assessment Year(s)	Appeal(s) by :	
			अपीलार्थी/ Appellant	प्रत्यर्थी/ Respondent
1.	2483/Ahd/2025	2023-24	Navsarjan Education Trust Metoda Sampran School Kalavad Road Lodhika Rajkot 360 021 PAN: AABTN 7983 J (Assessee)	The Dy. CIT Cir-2 (Exemption) Ahmedabad - 380 015  (Revenue)
2.	2484/Ahd/2025	2021-22	Assessee	Revenue
3.	2487/Ahd/2025	-	Assessee	Revenue
4.	2497/Ahd/2025	-	Assessee	Revenue

Assessee by :	Shri Brijesh Parekh, AR
Revenue by :	Shri Vijay Kumar Singh, CIT-DR

सुनवाई की तारीख/Date of Hearing : 18/02/2026  
घोषणा की तारीख /Date of Pronouncement: 17/04/2026

**आदेश/ORDER**

**Per Sanjay Garg, Judicial Member:**

The captioned four appeals have been preferred by the assessee-trust against the separate orders of the Learned Commissioner of Income Tax (Exemption), Ahmedabad [hereinafter referred to as 'CIT(E)'].

2. ITA No.2483/Ahd/2025 for Assessment Year (AY) is against the order of the Ld. CIT(E) dated 19/02/2024 rejecting the application of the assessee for final/regular registration u/s.12A(1)(ac)(iii) of the Income Tax Act, 1961 (hereinafter referred to as "the Act"), whereas, ITA No.2497/Ahd/2025 is against the order of the Ld. CIT(E) dated 13/11/2024 rejecting the another application of the assessee for final/regular approval u/s.12A(1)(ac)(iii) of the Act. ITA No.2484/Ahd/2025 for AY 2021-22 is against the impugned order of the Ld. CIT(E) dated 07/03/2024 rejecting the application of the assessee for final/regular approval under clause (iii) of first proviso to sub-section (5) of section 80G of the Act, whereas, ITA No.2487/Ahd/2025 is against the order of the Ld. CIT(E) dated 15/11/2024 rejecting the another application of the assessee for final/regular approval under clause (iii) of first proviso to sub-section (5) of section 80G of the Act.

### **ITA No.2483/Ahd/2025**

3. This appeal of the assessee-trust is time-barred by 591 days. A separate application for condonation of delay has been filed, wherein, it has been pleaded that the assessee-trust was not aware of any notices of hearing sent online by the Ld. CIT(E). That the trustees of the assessee-trust were not much aware of the procedure in relation to the online proceedings. There was no permanent Chartered Accountant (CA) appointed by the assessee-trust, therefore, the assessee-trust could not represent its case before the Ld. CIT(E) and even the assessee-trust was not aware about the passing of the impugned order of the Ld. CIT(E).

4. The Ld. Counsel for the assessee has submitted that the assessee is a public charitable trust registered under the Bombay Public Trusts Act, 1950, vide Registration No.F/2485/Rajkot, dated 02/07/1991. Its sole object is to impart education to underprivileged children through “Metoda Samarpan School” at Kalawad Road, Lodhika, Rajkot.” The assessee-trust was granted provisional registration u/s.12A(1)(ac)(vi) of the Act, which was valid for the period from AYs 2021-22 to 2023-24. The assessee-trust thereafter applied for final registration u/s.12A(1)(ac)(iii) of the Act. During the consideration upon application of the assessee for final registration, the Ld. CIT(E) called for certain details and evidences relating to the charitable activities of the trust of the assessee. Since there was no response coming out from the assessee-trust, the Ld. CIT(E) dismissed the application of the assessee for want of verification of genuineness of the activities of the assessee-trust.

4.1. The Ld. Counsel for the assessee has further submitted that since the trustees of the assessee-trust were not aware about the know-how of the online proceedings, therefore, the assessee-trust could not present its case before the Ld. CIT(E) resulting into passing of the impugned order.

5. Considering the above submissions and also considering that the assessee-trust is a charitable trust engaged in the noble cause of imparting education to underprivileged children and in the interests of justice, the delay in filing the appeal is hereby condoned, the impugned order of the Ld. CIT(E) is set aside and matter is restored to the file of the Ld. CIT(E) for decision afresh on the application of the assessee-trust. It is directed that the assessee-trust will remain vigilant and duly furnish the requisite details as and when called for by the Ld. CIT(E) and it will not be a ground that the notices issued

by the Ld. CIT(E) did not come to the knowledge of the trustees of the assessee-trust. The assessee-trust, if so required, may furnish its correct email-id to the Ld. CIT(E), whereupon the Ld. CIT(E) will issue the notices of hearing to the assessee-trust.

6. With the above observations, the appeal of the assessee in ITA No.2483/Ahd/2025 is treated as allowed for statistical purposes.

**ITA No.2497/Ahd/2025**

7. The facts and issue involved in this appeal are identical to that has been discussed above in ITA No.2483/Ahd/2025, therefore, the delay in filing the present appeal is also hereby condoned and the matter is restored to the file of the Ld. CIT(E) for decision afresh in the terms as noted above while adjudicating the appeal of the assessee-trust in ITA No.2483/Ahd/2025.

8. With the above observations, the appeal of the assessee in ITA No.2497/Ahd/2025 is treated as allowed for statistical purposes.

**ITA No.2484/Ahd/2025**

9. Now coming to the assessee's appeal in ITA No.2484/Ahd/2025 for AY 2021-22. The assessee-trust was granted provisional approval u/s.80G(5) of the Act on 09/07/2021 valid for the period from AYs 2021-22 to 2023-24. The assessee, thereafter, applied for final/regular approval under clause (iii) of first proviso to sub-section (5) of section 80 G of the Act on 30/09/2023. The

Ld. CIT(E), however, rejected the said application of the assessee observing that the assessee was registered/incorporated on 02/07/1991. That the relevant provisions of clause (iii) of first proviso to sub-section (5) of section 80G of the Act, is as under:

*“where the institution or fund has been provisionally approved, at least six months prior to expiry of the period of the provisional approval or within six months of commencement of its activities, whichever is earlier.”*

10. The Ld. CIT(E), therefore, observed that since the assessee-trust had already commenced its activities in the year 1991 and the assessee-trust, as per the aforesaid provisions, was supposed to apply for final approval at least six months prior to expiry of the period of the provisional approval or within six months of commencement of its activities, whichever is earlier, so the present application of the assessee-trust was time-barred.

11. We have heard the rival contentions and gone through the record. If we accept the above interpretation of the Ld. CIT(E), then, in no case, final approval u/s.80G(5) of the Act or registration u/s.12A of the Act will be granted to any trust who had commenced its activities even before the grant of provisional registration to it. As per the facts on file, the assessee-trust has been into the charitable activities since 1991, however, it did not apply for registration u/s.80G(5) of the Act. Thereafter, the assessee-trust applied for provisional registration for the first time in the year 2021 which was granted to it on 09/07/2021. The assessee-trust, under the circumstances, was supposed to apply for final/regular approval after grant of provisional approval, that is after 09/07/2021, irrespective of the fact that the assessee-

trust was on existing trust and was into the charitable activities even prior to grant to provisional registration. The assessee-trust accordingly applied for final approval. However, as per the Ld. CIT(E), the assessee-trust was supposed to apply for final approval within six months from the commencement of its activities which have commenced in the year 1991 itself, which is practically impossible. The Ld. CIT(E) expected the assessee to put the cart before the horse. The application for final approval can be made only after the provisional approval is granted. The provisional approval was granted to the assessee-trust in the year 2021 and, thereafter, the assessee-trust applied for final approval on 30/09/2023. It is pertinent to mention here that there was a lot of confusion regarding the interpretation of the amended provisions introduced in the Act w.e.f. 01/04/2021 relating to registration u/s.12A of the Act and approval u/s.80G of the Act including about the dates, prescribed forms and certificates of approval, etc. to be issued and the CBDT had to issue Circulars and Clarifications from time-to-time in this respect. This type of confusion was not only among the assessees but also among the income-tax authorities. The present order of the Ld. CIT(E) is one such example. Therefore, if there is some delay occurred by the assessee in filing the application for final approval, after grant of provisional approval on 09/07/2021, no adverse view is required to be taken against the assessee. Therefore, it is held that the present application by the assessee for final approval has been filed within the limitation period. Accordingly, the impugned order of the Ld. CIT(E) is set aside and the matter is restored to the file of the Ld. CIT(E) for decision afresh after providing proper and adequate opportunity of hearing to the assessee to present its case before the Ld. CIT(E). As a result, the appeal of the assessee in ITA No.2484/Ahd/2025 is treated as allowed for statistical purposes.

**ITA No.2487/Ahd/2025**

12. Now, coming to the appeal of the assessee in ITA No.2487/Ahd/2025. The appeal is time-barred by 317 days. Considering the application of the assessee for condonation of delay, the delay in filing the present appeal is hereby condoned.

13. The present application of the assessee-trust before the Ld. CIT(E) for approval u/s.80G(5) of the Act has been rejected only because the application of the assessee moved u/s.12A of the Act for final/regular registration has been rejected.

14. Since we have restored the matter relating to the final/regular registration u/s.12A of the Act to the file of the Ld. CIT(E), therefore, the impugned order of the Ld. CIT(E) is set aside and the matter is restored to the file of the Ld. CIT(E) for decision in accordance with law for deciding along with the application of the assessee for final registration u/s.12A of the Act. As a result, the appeal of the assessee in ITA No.2487/Ahd/2025 is treated as allowed for statistical purposes.

15. It is directed that the Ld. CIT(E) will decide all the restored applications together and by one consolidated order so as to avoid any confusion/overlapping or dual adjudication pertaining to same period.

16. In view of the discussion made above, all the four appeals of the assessee-trust are treated as allowed for statistical purposes.

**Order pronounced in the Open Court on 17/04/2026.**

**Sd/-  
(Annapurna Gupta )  
Accountant Member**

**Sd/-  
( Sanjay Garg)  
Judicial Member**

अहमदाबाद/Ahmedabad, दिनांक/Dated 17/04/2026

*टी. सी. नायर, व. नि. स. / T.C. NAIR, Sr. PS*

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,

सत्यापित प्रति //True Copy//

सहायक पंजीकार (Asstt. Registrar)  
आयकर अपीलीय अधिकरण, ITAT, Ahmedabad