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%31.08.2009

Present: Ms. Prem Lata Bansal, Advocate with Mr. Paras Chaudhary, Advocate and Ms. Anshul Sharma, Advocate for the appellant.

+ I.T.A.No. 802/09

* The respondent moved application under Section 12A of the Income Tax Act for registration of the Association as charitable institution, on 28th May, 2007. It however, claimed the registration w.e.f. 1st April, 2000 with application for condonation of delay. The appellant herein granted the benefit of Section 12A of the Act vide order dated 31.07.2007 but only from the date of application and refused to condone the delay. In appeal, filed by the respondent against this order before the I.T.A.T., the Tribunal has condoned the delay and granted the registration w.e.f. 1st April, 2000. The I.T.A.T. has categorically observed that genuineness of the Association as charitable institution is not in dispute. Another undisputed fact was that the assessee was enjoying the exemption from taxation in view of the exemption under Section 10(21) of the Act. Because of the introduction of the provisions of FBT in 2005, the assessee had made the application for registration under Section 12AA. At that point of time, the assessee was under the presumption that its application for registration under Section

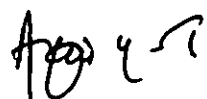


35(1)(ii) of the Act pending before the CBDT would be allowed and if allow it would continue to enjoy the benefit of exemption. The said application was rejected by CBDT only on 30th April, 2007 and order served upon the assessee on 11th May, 2007 whereafter he approached the appellant by moving the application on 28th May, 2007. In these circumstances, the I.T.A.T. was of the opinion that the assessee was prevented by sufficient cause in not moving application earlier and condoned the delay.

We are of the opinion that it is a discretionary order passed by the I.T.A.T. which is based on relevant factors and the finding of fact is arrived at about sufficient cause having been shown by the respondent in moving application belatedly and condoning the delay on that ground.

No substantial question of law arises.

Dismissed.


A.K. SIKRI, J


VALMIKI J. MEHTA, J

August 31, 2009

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