16.06.2026

To,

The Commissioner of Income Tax (Exemptions),
Income Tax Department,
Chennai.

Respected Sir/Madam,

Sub: Response to your notice dated 11.06.2026 – Reg.,

Ref: Assessee Name –
PAN -
Application No -
DIN –
Date –

1. **Acknowledgement of Receipt of Notice**

We received your above-mentioned notice for the proceedings initiated under Sec. 12A(1)(ac)(ii) of the Income Tax Act, 1961. In the notice, we are encouraged to appear before your office for personal hearing on 18.06.2026. However, due to unfortunate circumstances, we are unable to attend the personal hearing and we hereby submit our response and explanation along with necessary documents in this letter and will upload the same in the Income Tax E-filing Portal without fail in compliance with the notice.

2. **Our Submissions to your notice:**

We wish to submit our explanations based on the following four grounds:

(i) Reasonable Cause of Delay

- We filed the Form No. 10AB application for registration U/s. 12AB on 01.10.2025 with a delay of **1 day** from the stipulated due date - 30.09.2025
- We furnished our reasonable cause for the delay in filing the Form No. 10AB application in the condonation petition earlier filed in response to notice issued by your office having **DIN-** ____________________dated ___________ with your office.
- We hereby enclosed the same condonation petition for your perusal **(Enclosure No. 1)** and we request you to kindly consider the same.

(ii) Seeking Condonation of delay from PCIT/CIT (Exemptions) under the Proviso to Sec. 12A(1)(ac)

- In connection with our proceedings, we like to mention the proviso under the Sec. 12A(1)(ac) inserted by Finance (No. 2) Act, 2024, as follows:

"Provided that where the application is filed beyond the time allowed in sub-clauses (i) to (vi), the Principal Commissioner or Commissioner may, if he considers that there is a reasonable cause for delay in filing the application,

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condone such delay and such application shall be deemed to have been filed within time;

- From the above proviso, it is clear that Hon'ble Commissioner of Income Tax (Exemptions) has empowered to condone the delay in filing the application which is filed beyond the time allowed.
- Hence, we request your office to kindly consider our reasonable cause stated in the condonation petition enclosed and condone the delay in filing the application by 1 day.

(iii) Reference to Tribunal Order

- We submit before your office a reference to the order passed by **Hon'ble ITAT, Mumbai Bench in the case of "Sunder Nagar Sastang Sabha *[Appellant]* Vs. CIT(Exemptions) *[Respondent]*".**
- We enclosed the copy of the order of the Tribunal for your perusal. **(Enclosure No. 2)**
- The brief summary of the case is that:

i. The appellant filed the Form No. 10AB with CIT (Exemptions) **with delay of 16 months.**

ii. The appellant is obligated to file Form No. 10AB on/ before **30.09.2023** for 12AB registration, however the appellant actually filed the application on **20.03.2025** after a **period of 16 months gap.**

iii. **The reason for the delay was appellant's confusion regarding the new provisions and the appellant misconstrued that the provisional registration was valid till 31.03.2026.**

iv. The Learned CIT(E) rejected the application without considering the merit and cause of the delay by the appellant after giving a reasonable opportunity of being heard to the appellant.

v. The aggrieved appellant filed an appeal before Hon'ble ITAT, Mumbai Bench against the aggrieved order and requested remedy.

vi. The Hon'ble ITAT, Mumbai Bench after heard both submissions and passed an order to **remit back the case to The Learned CIT(E) for re-consideration of the application as being filed in time, in favour to the appellant.**

vii. We bring your kind attention to the last Para (Para No. 5.1) of the Tribunal Order for your reference;

"***It is further observed that there are various decisions of this Tribunal as well as Hon'ble High Courts wherein a liberal view has been taken in case of condoning the delay in filing the application for filing registration in Form 10AB. Based on the above discussion, we deem it appropriate to remit this issue back to the Ld.CIT(E) to consider the application of assessee dated 20/03/2025 as being filed in time and to decide the issue of deduction claimed by assessee on merits, in accordance with law".***

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- We request your office to kindly consider the above referred judgement in which Hon’ble ITAT, Mumbai Bench passed an order in favour to the appellant **despite of 16 months delay in filing the application**.
- Therefore, **we kindly appeal before your office to condone the delay of just 1 day in filing the application** with a liberal view.

(iv) <u>Regular Tax Compliant & Clean Track Records</u>

- We, the assessee, are regular tax compliant in adherence with Income Tax Act, Rules, Circulars, Notifications and other provisions.
- We are regular in filing Income Tax Returns in every financial year and Forms, as and when necessitated by the Income Tax Department.
- We didn’t have any proceedings before the Income Tax Department for any intentional/unintentional tax evasion or tax avoidance activities.
- Despite our clean track records on Income Tax Provisions Compliance did not make good the delay in filing of application, we are justifying ourselves that the delay is not made purposeful or intention to avail the exemptions in a fraudulent manner.

3. <u>Prayer & Conclusion:</u>

We believe that we have submitted our explanations and supporting documents in due compliance with the notice. We are ready to furnish any other particulars and information, if you require in this regard. Therefore, we plead your goodself to consider our explanations and supporting documents and grant us the required registration and render justice. Kindly do the needful.

Yours faithfully,
For ______________________

Authorized Signatory
Enclosures:

1. Copy of Petition for Condonation of Delay
2. Copy of Tribunal Order passed by Hon’ble ITAT Mumbai Bench.

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