

IN THE INCOME TAX APPELATE TRIBUNAL  
DELHI BENCH "C": NEW DELHI  
BEFORE SHRI H.S. SIDHU, JUDICIAL MEMBER  
AND  
SHRI L.P. SAHU, ACCOUNTANT MEMBER

**ITA No. 4765/DEL/2018**

A.Y.: ----

GURUDWARA SINGH GURU SINGH SABHA VS. CIT(EXEMPTIONS),  
RS-1, SERS-1, SECTOR-18, LUCKNOW  
GAUTAM BUDH NAGAR,  
NOIDA  
**(PAN: AABAG3339G)**  
**(Appellant)** **(Respondent)**

Assessee by : SH. SURESH KUMAR GUPTA, CA  
Department by : SH. AMIT KATOCH, SR. DR.

**ORDER**

**PER H.S. SIDHU, JM**

This appeal filed by the Assessee is directed against the Order of the Ld. CIT(Exemption), Lukcnw on the following grounds:-

- i) The Ld. CIT(E) has erred on facts and circumstances of the case and also in law in not allowing the registration u/s. 12AA with effect from AY 2012-13 and instead granting exemptions from AY 2017-18 ignoring the fact that the appellant society is engaged in the activities for providing relief to the poor and therefore the fact that society

qualifies for registration u/s. 12AA of the I.T. Act is undisputed and therefore registration should have been allowed by the Ld. CIT(E) w.e.f. AY 2012-13, the assessment year for which registration under above section was originally applied.

- ii) The appellant craves leave to add, delete, modify/ amend the above grounds of appeal with the permission of Hon'ble appellate authority.

2. During the hearing, Ld. counsel for the assessee stated that the order passed by the Ld. CIT(E) dated 24.08.2017 is against the law and fact on the file, therefore, the same may be cancelled. He further stated that Assessee has filed the Application for registration u/s. 12A of the Income Tax Act, 1961 (in short "Act") on 21.2.2012 for the assessment year 2012-13 and sent the reminder to the same on 23.5.2012, but the same has not been considered by Ld. CIT(E). He further submitted that Ld. CIT(E) has granted the registration u/s. 12A of the Act on the Application dated 09.2.2017 for the assessment year 2017-18. He further stated that Ld. CIT(E), Lucknow has granted the registration u/s. 12A of the Act on the Application in Form 10A dated 09.02.2017 instead of original application dated 21.2.2012

for the assessment year 2012-13 onwards. He requested that Ld. CIT(E) may be directed to grant the registration u/s. 12AA of the Act on the application dated 21.2.2012 for the assessment year 2012-13 onwards.

3. On the contrary, Ld. DR stated that no grievance has been caused to the assessee, because the Ld. CIT(E), Lucknow has adjudicated the Application dated 09.02.2017 and granted the registration vide order dated 24.9.2017 (AY 2017-18), therefore, no grievance is caused to the assessee by the impugned order and the appeal filed by the assessee may be dismissed accordingly.

4. We have heard both the parties and perused the records especially the impugned order dated 24.8.2017 passed by Ld. CIT(E), Lucknow, we are of the considered view that Ld. CIT(E), Lucknow has given the registration u/s. 12AA of the Act on the Application dated 09.2.2017 filed by the assessee for the AY 2017-18. We are also of the view that in the impugned order registration to the assessee has been given from the assessment year 2017-18, therefore, in our view there is no grievance caused to the assessee on the impugned order. If there is any grievance, on the application dated 21.2.2012 filed by the assessee, for grant of registration u/s. 12AA for the AY 2012-13 then the assessee can seek legal remedy as provided under the law,

But not by way of filing the present appeal, challenging the order dated 24.8.2017 in which the Ld. CIT(E), Lucknow has granted the registration u/s. 12AA of the Act on the application dated 09.02.2017 filed by the Assessee. No other point has been raised by the assessee in interfering the impugned order passed by the Ld. CIT(E), Lucknow. Hence, in view of above, the present appeal filed by the Assessee stands dismissed.

5. In the result, the Appeal of the assessee is dismissed.

Order pronounced on 07-03-2019.

**Sd/-**

**[L.P. SAHU]  
ACCOUNTANT MEMBER**

Date:07/03/2019

**SRBhatnagar**

**Copy forwarded to: -**

1. Appellant 2. Respondent 3. CIT 4. CIT (A) 5. DR, ITAT

**Sd/-**

**[H.S. SIDHU]  
JUDICIAL MEMBER**

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By Order,

Assistant Registrar, ITAT, Delhi Benches