

**INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "A": NEW DELHI
(THROUGH VIDEO CONFERENCING)**

**BEFORE
SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER
AND
SHRI SUDHANSHU SRIVASTAVA, JUDICIAL MEMBER**

ITA No. 6486/Del/2017
Asstt. Year : -

Baba Bhuman Shah Charitable Trust Village – Sanger, Sirsa Haryana PAN AAATB8965B	Vs.	CIT(E) Chandigarh
(Appellant)		(Respondent)

Assessee by:	Shri Lalit Mohan,CA
Department by :	Shri Satpal Gulati, CIT (DR)
Date of Hearing	20/09/2021
Date of pronouncement	23/09/2021

ORDER

PER SUDHANSHU SRIVASTAVA, JM:

This appeal is preferred by the assessee against the order dated 31.7.2017 passed by the Ld. Commissioner of Income Tax (Exemption) Chandigarh. In this appeal, the assessee has challenged the action of the Ld. CIT(Exemption) in refusing to

register the assessee trust u/s 12AA of the Income Tax Act 1961 (hereinafter called the “Act”).

2.0 Ld. AR submitted that the assessee trust had been created in 1970 and that subsequently the assessee has misplaced the document granting registration to it earlier vide registration No. 7-B dated 30.09.1975. The Ld. AR submitted that since the assessee had somehow misplaced the registration certificate, it had applied for re-registration/copy of earlier certificate. It was submitted that since the assessee was already registered u/s 12AA of the Act, the Ld. CIT(Exemptions) had erred in not granting re-registration to the assessee. It was also submitted that in subsequent assessment year viz. assessment year 2013-14, Ld. CIT(A), vide order dated 1.11.2019, had allowed the assessee’s appeal against the action of the AO in denying benefit u/s 11/12 of the Act. The Ld. AR submitted that while allowing the said appeal, Ld. CIT(A) had noted that since the assessee was enjoying benefit of approval u/s 80G of the Act, it was apparent that the assessee was having registration u/s 12AA of the Act. The Ld. AR prayed that the Ld. CIT(Exemptions) be directed

either to grant re-registration or to issue a duplicate copy of the already granted registration u/s 12AA of the Act.

3.0 Per contra, the Ld. CIT(DR) submitted that the Income Tax Act does not provide for any re-registration of a trust which has already been registered and that it was incumbent upon the assessee to look after and take care of its own documents. The Ld. CIT(DR) placed reliance on the order of the Ld. CIT(Exemptions) but on a query from the Bench submitted that the assessee can approach the Ld. CIT(Exemption) again for issuance of a new registration certificate.

4.0 We have heard both the parties and have also gone through the records. A perusal of the impugned order shows that the assessee himself had applied for re-registration which is not provided for in the Act. However, the Ld. CIT (Exemptions) has also not considered the application of the assessee in proper perspective and has dismissed the appeal of the assessee by going into irrelevant reasoning like assessee not providing a copy of the original trust deed and the assessee trust applying for registration after a hiatus of 47 years, etc. totally ignoring the

fact that the assessee trust was already holding a valid registration. Therefore, on the overall facts of the case and considering the application of the assessee, we deem it appropriate to restore this appeal to the office of the Ld. CIT(Exemptions) with a direction to issue a fresh registration certificate to the assessee trust without requiring the assessee trust to again fulfil the conditions prescribed for registration of a new trust.

5.0 In the final result the appeal of the assessee stands allowed for statistical purposes.

Order pronounced on 23rd September, 2021.

sd/-

(N.K. BILLAIYA)
ACCOUNTANT MEMBER

sd/-

(SUDHANSHU SRIVASTAVA)
JUDICIAL MEMBER

Dated: 23/ 09 /2021

Veena

Copy forwarded to

1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR
ITAT, New Delhi