

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'C', NEW DELHI**

**BEFORE SHRI AAKASH DEEP JAIN, VICE PRESIDENT  
AND  
DR. BRR KUMAR, ACCOUNTANT MEMBER**

**ITA No. 5511/Del./2018**

Kanwal Education Society Kalawati Memorial Sen Sec. School, Village-Pai (Kaithal), Kaithal, Haryana.	Vs	CIT(E), Chandigarh.
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>
<b>PAN No. AAAAK6961D</b>		

**Assessee by : None**

**Revenue by : Shri Manvendra Goyal, CIT DR**

**Date of Hearing: 11.04.2022**

**Date of Pronouncement: 11.04.2022**

**ORDER**

**Per Dr. B. R. R. Kumar, Accountant Member:**

The present appeal has been filed by the assessee against the order of the Id. CIT(Exemptions), Chandigarh dated 29.06.2018.

2. Following grounds have been raised by the assessee:

"1. That the order passed by the Ld. Commissioner of Income Tax (Exemption) is not justifiable as the objective of the society is only CHARITABLE (Educational) as required u/s 12A.

2. That the Ld. Commissioner of Income Tax (Exemption) has cancelled the application for registration u/s 12A on the ground that applicant has filed return without claiming exemption u/s 10(23C)(iiiad) and paid applicable tax for the last two assessment years. It does

*not have any effect on the objective/activity or the nature of activity run by the society.*

*3. That the Ld. Commissioner of Income Tax (Exemption) has claimed that the sudden seeking of registration after a gap of 22 years is attempt to manipulate the provisions which is also unjustifiable in every respect and on this fact Ld. Commissioner of Income Tax(Exemption) cannot reject the application of 12A.*

*4. The applicant runs an educational institute at village PAI distt. Kaithal and only activity of the society is providing the education but Ld. Commissioner of Income Tax (Exemption), not accept the fact of case and reject the application which is not justified and against the law. Please pass necessary order and obliged."*

3. On going through the record, we find that the Id. CIT(E) has refused the registration holding that the assessee has applied registration after 22 years of its formation and no rationale has been given by the assessee. The registration cannot be refused on such grounds. The requirement of registration have to be examined based on the objects of the trust which has not been examined by the Id. CIT(E) and hence we deem it fit to remand the matter back to the file of the Id. CIT(E) to pass speaking order on merits of the case.

4. In the result, the appeal of the assessee is allowed for statistical purpose.

Order Pronounced in the Open Court on 11/04/2022.

Sd/-  
**(A.D. JAIN)**  
**VICE PRESIDENT**

Sd/-  
**(DR. B. R. R. KUMAR)**  
**Accountant Member**

**Dated: 11/04/2022**

\*Kavita Arora

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

**ASSISTANT REGISTRAR**