

**INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "C": NEW DELHI
BEFORE SHRI M. BALAGANESH, ACCOUNTANT MEMBER
AND
SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER**

**ITA Nos. 1974 & 1975/Del/2023
(Assessment Years: 2021-22 & 2022-23)**

Janm Foundation, Flat 7B, Tower-9, Central Park2, Sohna Road, Opposite Raheja Mall, Gurgaon (Appellant)	Vs. CIT(Exemption), Chandigarh
PAN: AACTJ2645L	(Respondent)

Assessee by :	Shri Nikhil Goyal, Adv
Revenue by :	Mr. Waseem Arshad, CIT DR

Date of Hearing	01/02/2024
Date of pronouncement	16/04/2024

ORDER

PER M. BALAGANESH, A. M.:

1. These appeals in ITA Nos.1974 and 1975/Del/2023 for AYs 2021-22 and 2022-23, arise out of the order of the Commissioner of Income Tax (Exemptions), Chandigarh [hereinafter referred to as 'Id. CIT(E)', in short] dated 22.09.2022 for AY 2021-22 and dated 23.09.2022 for AY 2022-23.
2. At the outset, we find that there is a delay of 226 days in filing of appeals before us by the assessee. The Condonation petition together with an Affidavit has been filed by the assessee explained the reasons for the delay. Considering the explanations given thereon, we are convinced that the assessee was prevented from sufficient cause from filing appeals before us in time. Accordingly, the delay in both the appeals are hereby condoned and appeals of the assessee are admitted for adjudication.

3. The appeal in ITA No. 1974/Del/2023 is against the rejection order passed by the Id. CIT(Exemptions), Chandigarh u/s 12AB(1)(b) of the Act on 22.9.2022. The appeal in ITA No. 1975/Del/2023 is against the rejection order passed by the Id. CIT(Exemptions), Chandigarh u/s 80G(5) of the Act on 22.9.2022.

4. We have heard the rival submissions and perused the materials available on record.

5. The assessee is a public charitable trust undertaking charitable activities around prevalent issues of social development as is evident from its objects. The assessee made an application for seeking provisional registration u/s 12A of the Act which was allowed on 27.5.2021. Thereafter, the assessee filed an application for registration u/s 12A(1)(ac)(iii) of the Act on 31.3.2022. It is a fact that the Id. CIT(E), Chandigarh had sought for certain details from the assessee during the course of grant of registration of assessee trust. It is a fact that the assessee had not complied to the various notices issued by the Id. CIT(E), Chandigarh. The case of the assessee was that notices were not served by any prescribed method under the Act and the same were simply uploaded on the e-filing portal without any intimation through electronic mode or post to the assessee. No email or SMS was sent to the assessee regarding the same. Accordingly, the assessee could not comply with the notices before the Id. CIT(E) by furnishing the requisite details. The Id. AR before us prayed for one more opportunity to be given to the assessee so that all the requisite details could be furnished by the assessee and the Id. CIT(E) could take a judicious call on the same. When this was put to the Id. DR, no serious objections were raised by him. Since the registration was rejected, consequentially the application seeking exemption u/s 80G of the Act was also rejected by the Id. CIT(E). Hence we deem it fit and

appropriate to restore both the appeals to the file of Id. CIT(E), Chandigarh for denovo adjudication in accordance with law. The assessee is directed to kindly look into the e-filing portal on regular basis for any hearing notices issued by the Id. CIT(E) in connection with the impugned application for registration and exemption u/s 80G. The assessee is also directed to co-operate with the Id. CIT(E) for expeditious disposal of the applications by not taking adjournments except due to unavoidable or exceptional circumstances. With these directions, both the appeals of the assessee are allowed for statistical purposes.

6. In the result, both the appeals of the assessee are allowed for statistical purposes.

Order pronounced in the open court on 16/04/2024.

-Sd/-
(YOGESH KUMAR U.S.)
JUDICIAL MEMBER

-Sd/-
(M. BALAGANESH)
ACCOUNTANT MEMBER

Dated: 16/04/2024
A K Keot

Copy forwarded to

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

ASSISTANT REGISTRAR
ITAT, New Delhi