

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

**BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER AND
SHRI NAVEEN CHANDRA, ACCOUNTANT MEMBER**

ITA No.1523/DEL/2024[A.Y 2023-24]

Bhattarcharji Educational Trust
C/o Kashyap & Co. 114, Citi Centre
B.B. Road, Meerut, Uttar Pradesh

Vs.

The C.I.T.[E]
Lucknow

PAN - AAETB 1412 B

(Applicant)

(Respondent)

Assessee By : Shri P.S. Kashyap, FCA

Department By : Ms. Ritu Sharma, CIT-DR

Date of Hearing : 13.08.2024

Date of Pronouncement : 13.08.2024

ORDER

PER NAVEEN CHANDRA, ACCOUNTANT MEMBER:-

This appeal by the assessee is preferred against the order of the CIT(E), Lucknow dated 27.09.2023 pertaining to Application for registration.

2. The solitary issue raised by the assessee is that the ld. CIT(E) erred in rejecting the approval application merely on the basis that the assessee has not filed the affiliation certificate.

3. The representatives of both the sides were heard at length, the case records carefully perused.

4. The ld. counsel for the assessee has filed an application praying for condonation of delay of 130 days in filing the appeal. It was stated that the assessee has not filed appeal within 60 days as it was under the impression that again Form 10AB will be filed for regular registration of Trust with CIT Exemption. The affidavit of the Priya Bhattacharji, secretary in the Trust stating the above facts has already been placed on record. We find that the delay stands reasonably explained. Accordingly, we condone this delay and admit the appeal.

5. Briefly stated, the facts of the case are that the assessee is an educational trust which came into existence on

13-08-2020. The assessee is carrying out educational activities only and running a school in the name & style of Chiragh Junior School. The school of the trust "Chirag Junior School" is duly registered with District Basic Shikhsa Adihkari, Meerut vide letter dated 23.11.2019. The Trust got its provisional registration u/s 12A(ac)(vi) of the Income Tax Act on 16-11-2021 which is valid up to AY 2024-25.

6. That for regular registration, the assessee had filed Form 10AB on 31.03.2023. CIT Exemption Lucknow started proceedings u/s 12A(1)(ac)(iii). In this connection assessee received various notices and assessee filed all the details/information as sought by the CIT Exemption. Assessee has filed last reply on 12.09.2023. After that CIT Exemption issued notice on 21.09.2023 and asked to file copy of affiliation from university/board/institutions up to 25.09.2023. The assessee could not file the copy of affiliation by 25.09.2023 and on 27.09.2023 CIT Exemption, Lucknow rejected the assessee's application.

7. Before us, the ld. counsel for the assessee stated that CIT(E) has rejected assessee's application merely on the basis that assessee has not filed affiliation certificate. It is submitted that no educational institution can be run without obtaining affiliation from prescribed authority. In assessee case affiliation is already obtained from Basic Shiksha Adhikari, Meerut. It is the say of the ld AR that only affiliation certificate was not uploaded on 25.09.2023. It was further submitted that 30-09-2023 being the due date for filing tax audit reports on IT Portal, the counsel of the assessee was too busy in preparation of the same in September 2023. However, the CIT Exemption passed order on 27.09.2023. It was requested that CIT Exemption be given direction for issuing regular registration u/s 12A(1) of the Act.

8. Per contra, the ld. DR supported the findings of the ld. CIT(E).

9. We have carefully considered the orders of the ld. CIT(E) and have perused the documents which have been filed before us. It is an admitted fact that the assessee did not file affiliation certificate before the ld. CIT(E). However, it is equally true that certified copies

were filed with the ld. CIT(E). We find force in the contention of the ld. counsel for the assessee that no educational institution can be run without obtaining affiliation from prescribed authority and that affiliation was already obtained from Basic Shiksha Adhikari, Meerut.

10. In that view of the matter, in the interest of justice and fair play, we restore the issues to the file of the ld. CIT(E). The assessee is directed to furnish the original documents for verification and the ld. CIT(E) is directed to examine the affiliation certificate and decide the issue as per the provisions of law after affording reasonable and sufficient opportunity of being heard to the assessee for regularizing the provisional certificate u/s 12A(1) of the Act.

11. In the result, the appeal of the assessee in ITA No. 1523/DEL/2024 is allowed for statistical purposes.

The order is pronounced in the open court on 13.08.2024.

Sd/-

[VIKAS AWASTHY]
JUDICIAL MEMBER

Sd/-

[NAVEEN CHANDRA]
ACCOUNTANT MEMBER

Dated: 13th August, 2024.

VL/

Copy forwarded to:

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

Asst. Registrar,
ITAT, New Delhi

Date of dictation	
Date on which the typed draft is placed before the dictating Member	
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr.PS/PS	
Date on which the fair order is placed before the Dictating Member for pronouncement	
Date on which the fair order comes back to the Sr.PS/PS	
Date on which the final order is uploaded on the website of ITAT	
Date on which the file goes to the Bench Clerk	
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	